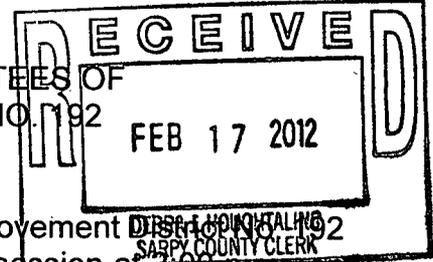


192

MINUTES OF MEETING OF BOARD OF TRUSTEES OF  
SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA



The meeting of the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, was convened in public and open session at 2:00 p.m., on Wednesday, January 11, 2012, at 17206 Fairway Drive, Omaha, Nebraska. Present were the following Trustees of the District: Lee Harrow, Morrie Naumann, Tom Dein, and Timothy P. Goodman. Absent was the following Trustee: Steven Moore. Present by invitation were Ronald W. Hunter, attorney for the District; Kristi Weispfenning, his assistant; and Gerry Gutoski of Field R & D. Notice of the meeting was given in the Omaha World Herald on January 7, 2012, all as provided in the Proof of Publication to be attached to these Minutes. A copy of the Acknowledgment of Receipt of Notice signed by all the Trustees is also attached to these Minutes. Availability of the Agenda was communicated in the published Notice and in the Notice to the Trustees of the meeting. All proceedings of the Board were taken while the convened meeting was held open to the attendance of the public.

The Attorney for the District certifies that these Minutes were written and available for public inspection within ten (10) working days and prior to the next convened meeting of the Board of Trustees.

The Chairman called the meeting to order and called the roll.

The Chairman publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

The Chairman stated the first order of business was an update from Gerry Gutoski. Mr. Gutoski stated the gas line which connects to the generator at Well No. 3 is 6" which should have been at least a 15" line. The new gas line will be installed within the next week or two. Mr. Gutoski also stated the shut off valves have been installed on the Tiburon water system lines. Mr. Gutoski reported that the new fire hydrant valve and variable frequency valve are in and will be installed as weather permits.

The first topic discussed was implementing a policy for geothermal wells. Mr. Gutoski stated he would forward the necessary documents to Mr. Hunter in order to draft a policy for SID 192.

The next topic was a discussion regarding 173<sup>rd</sup> Street manhole issues. Ms. Weispfenning stated a letter was sent to Mr. Pearson which requested Mr. Pearson to straighten the "dip" in his sewer lateral no later than April 1, 2012 at his expense and under the direct supervision of SID 192's engineer, said engineering fee to be paid for by SID 192. The letter also explained to Mr. Pearson that after February 1, 2012 any manhole flushing on 173<sup>rd</sup> Street will be charged to his monthly water bill. Mr. Gutoski stated there

is one other location which is beginning to cause some minor issues, which will be monitored at this time.

The next topic was a discussion regarding the water rate charged by SID 158. The Chairman indicated he and Trustee Moore had a meeting with two members of SID 158 in an attempt to negotiate the rate which SID 158 is charging for water. The members of SID 158 presented rates of other cities or municipalities throughout the area which are higher than the amount SID 158 is charging. The Trustees agreed to take no further action regarding this issue.

The next topic was a discussion regarding delinquent water bills. Ms. Weispfenning stated there are no accounts which are sixty days past due.

The next topic was a discussion regarding a returned check for account no. 1026. It was agreed that Ms. Weispfenning will contact the resident regarding this matter and shall prepare a letter to the resident requesting payment, including bank charges which SID 192 has incurred.

The next topic was a discussion regarding Engel account no. 1106 which has an amount of \$81.32. The Trustees agreed this outstanding amount should be written off as non payment.

At this point in the meeting, Mr. Gutoski left the meeting.

The next order of business was follow up items from the Chairman. The first topic discussed was extending the current waste collection contract. Ms. Weispfenning stated a letter was sent to Papillion Sanitation requesting a one-year extension of the waste collection contract with the same terms and charges SID 192 is currently paying. Ms. Weispfenning reported that Lindsay with Papillion Sanitation contacted her and stated that Papillion Sanitation was agreeable with extending the contract on the same terms and a contract would be prepared for signatures of both parties.

The next topic was an update regarding the Waddington Proposal. There were no updates at this time regarding this matter.

The Chairman stated the next order of business was a discussion regarding property owner questions or concerns. Trustee Naumann stated that a set of cluster mailboxes had been broken into.

Trustee Goodman questioned who would be responsible for maintaining the landscaping which is located at the entrance to Tiburon Estates. The Chairman believed that Jerry Torzcon was still going to maintain the entrance.

The Chairman stated the next order of business was a discussion regarding damage to a stop sign and tree at 168<sup>th</sup> Street and Ridgemont. Ms. Weispfenning stated she has

contacted Signature Signs to straighten the stop sign. The Chairman indicated the tree has been removed. It was agreed that Mr. Hunter would write a letter to the insurance company requesting reimbursement for the stop sign repair and inform the insurance company that a subsequent bill will be submitted for replacement of the tree.

The Chairman stated the next order of business was a discussion regarding street repairs. Ms. Weispenning stated that she would review the expenditures to date and inform the Trustees how much excess is in the budget for street repairs.

The Chairman stated the next order of business was for the Trustees to review the following documents for approval: (1) New Neighbor Information sheet which explains general facts and details pertaining to SID 192; (2) SID 192 Tiburon South/Tiburon Estates Water/Wastewater Meter Billing Procedures And Fees; (3) SID 192 Analysis Of Sewer Expense And Revenue; and (4) Water/Wastewater Rules And Regulations For SID 192 Tiburon South/Tiburon Estates. The Trustees agreed to review these documents and discuss these items at the next meeting of the Board of Trustees.

The Chairman stated the next order of business was a discussion regarding covenant infractions. Trustee Goodman inquired as to who is responsible for enforcing covenants. Mr. Hunter stated that anyone within the covenant area can sue the offenders, but the SID can not enforce the covenants.

The following are reporting items for the Trustees' information and required no action: Financial Statements for SID 192 fiscal year ending June 30, 2011; General balance ledgers from Sarpy County Treasurer for December, 2011; and quickbook reports as of January 10, 2012.

The next order of business was the payment of bills. After a full and complete discussion by the Board, the following Resolutions were moved by the Trustee Naumann and seconded by Trustee Goodman, to-wit:

**BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver General Fund Warrant Nos. 2523 through 2530 of the District, dated the date of this meeting, to the following payees and in the following amounts, said Warrants to be drawn on the General Fund of the District and to draw interest at the rate of seven percent (7%) per annum and to be redeemed no later than January 11, 2015, subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to-wit:**

**WARRANT NO. 2523 in the amount of \$197.88**

made payable to WORLD HERALD MEDIA GROUP, per Customer No. 154004, Order No. 0001467813-01, attached.

WARRANT NO. 2524 in the amount of \$19.78 made payable to O.P.P.D., per Account No. 1436000031, attached.

WARRANT NO. 2525 in the amount of \$1,205.40 made payable to PAPILLION SANITATION, per Invoice No. 2337708, attached.

WARRANT NO. 2526 in the amount of \$7.04 made payable to GREAT PLAINS ONE-CALL SERVICE, INC., per Invoice No. 1211SD192, attached.

WARRANT NO. 2527 in the amount of \$300.00 made payable to THOMPSON, DREESSEN & DORNER, INC., per Project No. 1591-900, Invoice No. 96046, attached.

WARRANT NO. 2528 in the amount of \$5,000.00 and WARRANT NO. 2529 in the amount of \$3,444.25 for a total of \$8,444.25 made payable to PROVIDENCE GROUP, INC., per Invoice No. 100273, attached.

WARRANT NO. 2530 in the amount of \$2,685.00 made payable to RONALD W. HUNTER, per Statement dated 01/10/12, attached.

BE IT RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Check Nos. 1126 through Check No. 1135 of the District, dated the date of this meeting, to the following payee and in the following amount to be drawn on the American National Bank Service Fee Fund Checking Account of the District, to-wit:

CHECK NO. 1126 in the amount of \$94.89 made payable to BLACK HILLS ENERGY, per Account

No. 3497 3578 91, attached.

CHECK NO. 1127 in the amount of \$742.14 made payable to PROVIDENCE GROUP, INC., per Invoice No. 100268, attached.

CHECK NO. 1128 in the amount of \$1,716.00 made payable to FIELD R & D, per Invoice No. 100272, attached.

CHECK NO. 1129 in the amount of \$960.00 made payable to ELDEN HOBZA, per Invoice No. 111177, attached.

CHECK NO. 1130 in the amount of \$3,470.63 made payable to SID 176, per Lift Station Charges 07/01/10 through 06/30/11, attached.

CHECK NO. 1131 in the amount of \$13,899.45 made payable to SID 158, per 4<sup>th</sup> Quarter, 2011 water use fees, attached.

CHECK NO. 1132 in the amount of \$1,214.12 made payable to NEBRASKA DEPARTMENT OF REVENUE, per 4<sup>th</sup> Quarter, 2011 Sales and Use Tax, attached.

CHECK NO. 1133 in the amount of \$21.92 made payable to MR. and MRS. MOSS, per Account No. 1026 refund, attached.

CHECK NO. 1134 in the amount of \$46.80 made payable to MR. and MRS. LEGBAND, per Account No. 1094 refund, attached.

CHECK NO. 1135 in the amount of \$1,500.00 made payable to BELLE WEISPFENNING, per Bookkeeping fees, attached.

**BE IT FURTHER RESOLVED** by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, that both they and the district hereby find and determine and covenant, warrant and agree as follows: the improvements and/or facilities being financed or refinanced by the above Warrants are for essential governmental functions

and are designed to serve members of the general public on an equal basis; all said improvements have from the time of their first acquisition and construction been owned, are owned and are to be owned by the District or another political subdivision; to the extent special assessments have been or are to be levied for any of said improvements, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially benefited by said improvements in the District; the development of the land in the District is for residential or commercial use and the development of the land in the District for sale and occupation by the general public has proceeded and is proceeding with reasonable speed; other than any incidental use of said improvements by a developer during the initial period of development of said improvements, there have been, are and will be no persons with rights to use such improvements other than as members of the general public; none of the proceeds of said Bonds or any refinanced indebtedness have been or will be loaned to any private person or entity; the District hereby authorizes and directs the Chairperson or Clerk to file or cause to be filed, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986, as amended, pertaining to the above Warrants; and the District does not reasonably expect to sell or otherwise dispose of said improvements and/or facilities, in whole or in part, prior to the last maturity of the above Warrants.

BE IT FURTHER RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under current federal law to maintain the tax exempt status (as to taxpayers generally) of interest on the above Warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above Warrants as its "qualified tax exempt obligations" under Section 265(b)(3)(B)(I)(III) of the Internal Revenue Code of 1986 as amended and covenants and warrants that the District does not reasonably expect to issue Warrants or Bonds or other obligations aggregating in the principal amount of more than \$5,000,000.00 during the calendar year in which the above Warrants are to be issued.

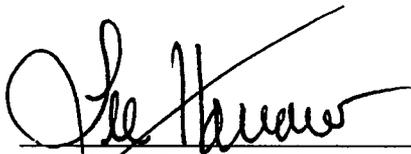
BE IT FURTHER RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County,

Nebraska that this and the preceding Resolutions are hereby adopted as the Certificate with Respect to Arbitrage of the District hereby further certify, as of the date of the registration of the above Warrant with the County Treasurer of Sarpy County, Nebraska, as follows:

1. No separate reserve or replacement fund has been or will be established with respect to the above Warrant. The District reasonably anticipates that monies in its Bond Fund reasonably attributable to the above Warrant in excess of the lesser of: (a) 10% of the net principal proceeds of the above Warrant, (b) the maximum annual debt service due on the above Warrant, or (c) 125% of average annual debt service due on the above Warrant will be expended for payment of principal of and interest on the above Warrant within 13 months after receipt of such monies. That amount which is currently held in the District's Bond Fund which exceeds the amount which is to be expended for payment of principal and interest on the above Warrant within 13 months after receipt of such monies, plus that amount arrived at pursuant to the immediately preceding sentence, will not be invested in any securities or any other investment obligations which bear a yield, as computed in accordance with the actuarial method, in excess of the yield of the above Warrant.
2. To the best of their knowledge, information and belief, the above expectations are reasonable.
3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its Bonds.
4. This Certificate is being passed, executed and delivered pursuant to Sections 1.148-2 (b)(2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended.

On the foregoing Resolutions, the following Trustees voted "aye": Trustees Naumann, Dein, Goodman, and Harrow; voting "nay" thereon were the following: none. The Chairman declared said Resolutions were duly carried and adopted.

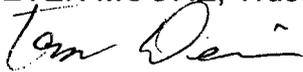
There being no further business to come before the meeting, the same was thereupon adjourned.



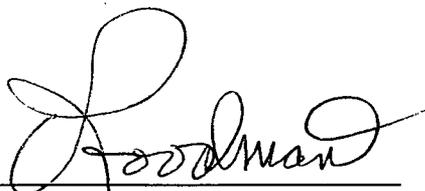
LEE HARROW, Chairman

ABSENT

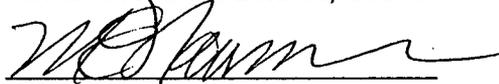
STEVEN MOORE, Trustee



TOM DEIN, Trustee



TIMOTHY GOODMAN, Clerk



MORRIE NAUMANN, Trustee

ACKNOWLEDGMENT OF RECEIPT  
OF  
NOTICE OF MEETING

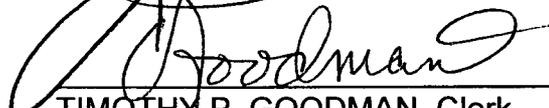
THE UNDERSIGNED Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District, and the Agenda for such meeting held at 2:00 p.m., on Wednesday, January 11, 2012, at 17206 Fairway Drive, Omaha, Nebraska.

DATED this 11th day of January, 2012.



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LEE HARROW, Chairman



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TIMOTHY P. GOODMAN, Clerk



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STEVEN MOORE, Trustee



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TOM DEIN, Trustee



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MORRIE NAUMANN, Trustee

## CERTIFICATE

The undersigned hereby certify that they are the Chairman and Clerk of Sanitary and Improvement District Number 192 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

1. Annexed to this certificate is a true and correct transcript of the proceedings of the Board of Trustees of the District relating to a meeting of said District held on the date and at the time reflected in the meeting minutes contained in said foregoing transcript (the "Meeting"). All of the proceedings of the District and of the Board of Trustees thereof which are set out in the annexed and foregoing transcript have been fully recorded in the journal of proceedings of the District and the undersigned District Clerk has carefully compared the annexed and foregoing transcript with said journal and with the records and files of the District which are in such Clerk's official custody and said transcript is a full, true and complete copy of said journal, records and files which are set out therein.

2. Advance notice for the Meeting was given by publication as set forth in the affidavit of publication contained in the foregoing transcript and was given to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the Meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.

3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects were contained in said agenda for at least 24 hours prior to the Meeting and each agenda item was sufficiently descriptive to give the public reasonable notice of the matters to be considered at the Meeting.

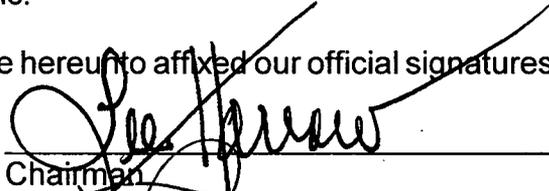
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review and were informed of the location of such copy in the room in which such Meeting was being held. At least one copy of all resolutions and other reproducible written materials, for which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.

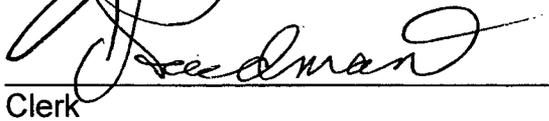
5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.

6. No litigation is now pending or threatened to restrain or enjoin the District from

the issuance and delivery of any warrants or other obligations issued by the District or the levy and collection of tax or other revenues or relating to any of the improvements for which any such warrants or other obligations were or are issued nor in any manner questioning the proceedings and authority under which any such warrants or other obligations were or are issued or affecting the validity thereof; neither the corporate existence or boundaries of the District nor the title of its present officers to their respective offices is being contested; no authority or proceedings for the issuance of any warrants or other obligations by the District have been repealed, revoked or rescinded as of the date hereof. All actions taken by the Board of Trustees referred to in said transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 11th day of January, 2012.

  
\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Clerk

RONALD W. HUNTER  
 Attorney at Law  
 11605 Arbor Street #104  
 Omaha, NE 68144  
 NOTICE OF MEETING  
 Sanitary and Improvement District No. 192 of Sarpy County, Nebraska  
 NOTICE IS HEREBY GIVEN that a meeting of the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, will be held at 2:00 p.m. on Wednesday, January 11, 2012, at 17206 Fairway Dr., Omaha, Nebraska, which meeting will be open to the public. An agenda for such meeting is continuously available for inspection at the office of the Chairman of the Board of the District at 11605 Arbor Street, Suite 104, Omaha, Nebraska, and in payment of bills to the District.  
 Y. GOODMAN  
 the District

**Proof of publication**

**AFFIDAVIT**

State of Nebraska, County of Douglas, ss:

Tracy Thompson, being duly sworn, deposes and says that he/she is an employee of The Omaha World-Herald, a legal daily newspaper printed and published in the county of Douglas and State of Nebraska, and of general circulation in the Counties of Douglas, and Sarpy and State of Nebraska, and that the attached printed notice was published in the said newspaper on the 7 day of January, 2012, and that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge. The Omaha World-Herald has an average circulation of 145,620 Daily and 179,203 Sunday, in 2012.

(Signed) Tracy Thompson

Title: Account Executive

Subscribed in my presence and sworn to before me this 10<sup>th</sup> day of January, 2012.

GENERAL NOTARY - State of Nebraska  
 MARCIA A. GUSTAFSON  
 My Comm. Exp. June 30, 2012

Marcia A. Gustafson  
 Notary Public

Printer's Fee \$ \_\_\_\_\_  
 Affidavit \_\_\_\_\_  
 Paid By \_\_\_\_\_

## AGENDA

Meeting of the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska:

Lee Harrow, Chairman  
Timothy P. Goodman, Clerk  
Steven Moore, Trustee  
Tom Dein, Trustee  
Morrie Naumann, Trustee

Held at 2:00 p.m., on Wednesday, January 11, 2012, at 17206 Fairway Drive, Omaha, Nebraska.

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1. Call meeting to order and roll call.
2. The Chairman to state to all in attendance that a current copy of the Nebraska Open Meetings Act is available for review and indicate the location of such copy in the room where the meeting is being held.
3. Update from Gerry Gutoski.
  - (1) discussion regarding Geothermal Wells policy.
  - (2) discussion regarding 173<sup>rd</sup> Street manhole issues.
  - (3) discussion regarding water rate charged by SID 158.
  - (4) update regarding delinquent water bills.
  - (5) returned check for account no. 1026.
  - (6) Engel account no. 1106 amount owing \$81.32, has it been charged off?
4. Follow up items from Chairman:
  - (1) update regarding extending waste collection contract.
  - (2) update regarding Waddington proposal.
5. Discussion regarding property owner questions or concerns.
6. Discussion regarding damage at 168<sup>th</sup> and Ridgemont to a stop sign and tree.
7. Discussion regarding street repairs.
8. Review the following documents for approval:
  - (1) New Neighbor Information Packet
  - (2) SID 192 Tiburon South/Tiburon Estates Water/Wastewater Meter Billing Procedures And Fees
  - (3) SID 192 Analysis Of Sewer Expense And Revenue
  - (4) Water/Wastewater Rules And Regulations For SID 192 Tiburon South/Tiburon Estates
9. Discussion regarding covenant infractions.
10. The following are reporting items for the Trustees' information and required no

action: Financial Statements for SID 192 fiscal year ending June 30, 2011; General balance ledgers from Sarpy County Treasurer for December, 2011; and quickbook reports as of January 10, 2012.

11. Pay the following bills (statements and/or invoices attached):

A.	World Herald Media Group Customer No. 154004 Order No. 0001467813-01		197.88
B.	O.P.P.D. Account No. 1436000031 Dated 12/07/11		19.78
C.	Papillion Sanitation Invoice No. 2337708		1,205.40
D.	Great Plains One-Call Service, Inc. Invoice No. 1211SD192		7.04
E.	Thompson, Dreessen & Dorner, Inc. Project No. 1591-900 Invoice No. 96046		300.00
F.	Providence Group, Inc. Invoice No. 100273		8,444.25
G.	Ronald W. Hunter Statement dated 01/10/12		2,685.00
H.	Black Hills Energy Account No. 3497 3578 91	**	94.89
I.	Providence Group, Inc. Invoice No. 100268	**	742.14
J.	Field R & D Invoice No. 100272	**	1,716.00
K.	Elden Hobza Invoice No. 111177	**	960.00
L.	SID 176 Lift Station charges 07/01/10 Through 06/30/11	**	3,470.63

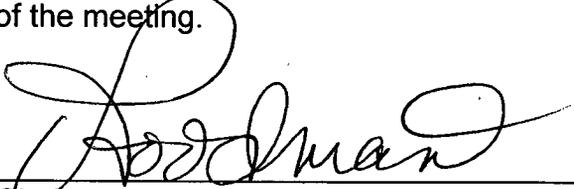
M.	SID 158 4 <sup>th</sup> Quarter, 2011 Water Use Fees	**	13,899.45
N.	NE Department of Revenue 4 <sup>th</sup> Quarter, 2011 Sales and Use Tax	**	1,214.12
O.	Mr. and Mrs. Moss Account No. 1026 Refund	**	21.92
P.	Mr. and Mrs. Legband Account No. 1094 Refund	**	46.80
Q.	Belle Weispfenning Bookkeeping Fees	**	1,500.00

\* There are funds available so there is no 5% fee paid to Ameritas Investment Corp.

\*\* Indicates payments issued with a check.

12. Adjourned.

THE UNDERSIGNED, hereby certifies that the foregoing Agenda was prepared and available for public inspection at the address shown on the published notice of meeting at least 24 hours prior to the commencement of said meeting, and that no items were added to the Agenda after the commencement of the meeting.

  
Clerk

**Ronald W. Hunter**  
Attorney at Law  
11605 Arbor St., Suite 104  
Omaha, NE 68144  
e-mail: [rwhe@hunterlaw.omhcoxmail.com](mailto:rwhe@hunterlaw.omhcoxmail.com)

Phone (402) 397-6965

Fax (402) 397-0607

January 5, 2012

Rod Pearson  
10828 S. 173<sup>rd</sup> Street  
Omaha, NE 68136

Re: Sanitary Sewer lateral located at  
10828 S. 173<sup>rd</sup> Street

Dear Mr. Pearson:

As you know I represent Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, which covers the Tiburon South/Ballena subdivision. This letter is written as a follow up to my letter to you, dated October 18, 2011.

In the previous letter to you, I informed you that SID 192 planned to complete work which was suggested by Hayes Plumbing's, more specifically placing a 6" pipe between your service stub into the manhole and the 8" manhole outlet pipe.

Dean Jaeger of Thompson, Dreessen & Dornier, Inc., engineers for SID 192, made several attempts to meet on site with a member of Hayes Plumbing with no success. The Trustees instructed Mr. Jaeger to contact another company which would be able to complete the suggested work. Mr. Jaeger had meeting with a member of Kersten Construction.

Enclosed is a letter, dated December 21, 2011, from Dean Jaeger regarding the inspection of the manhole on December 20, 2011 by Kersten Construction. Both Kersten Construction and Dean Jaeger do not recommend placing a pipe between the 6" service line and the 8" mainline, as it would require a bend to make the connection between the two pipes and could potentially cause more problems than it would solve.

The Trustees of SID 192 plan to follow the recommendation of its engineer and not install a pipe between the 6" service line and the 8" mainline. Furthermore, SID 192's engineer has stated that the long-term solution to this problem is to rebuild the service line from 10828 South 173<sup>rd</sup> Street in order to remove the "sag" in the service line.

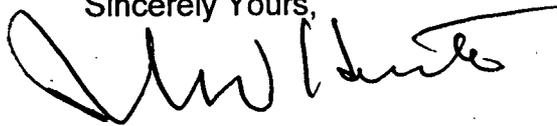
Because this is an ongoing issue, the Trustees of SID 192 request that you follow

the suggestion of the engineers contained in the letter of December 21, 2011 and rebuild the service line which leads from your house to the manhole. The Trustees also request that this reconstruction be completed no later than April 1, 2012 and under the direct supervision of SID 192's engineer. Since this is a homeowner issue, you will be responsible for paying for the repair and SID 192 will pay for the engineering fees associated with this project.

Also, as of January 31, 2012, SID 192 will no longer pay for flushing the manhole. If it becomes necessary for the manhole to be flushed, the contractor which flushes the manhole has been instructed to bill you directly on your monthly water bill. Therefore, any manhole flushing which occurs after February 1, 2012 will be billed on your water bills. Also, I must remind you that if there is a sewer back up into your property, SID 192 will not be financially responsible. The Trustees of SID 192 continue to recommend that you hire a contractor to straighten the dip in your sanitary sewer lateral in order to avoid a potential sewer back up and to avoid monthly expenses for flushing the manhole.

If you should have any questions, please contact me.

Sincerely Yours,

A handwritten signature in black ink, appearing to read "Ronald W. Hunter", written in a cursive style.

Ronald W. Hunter

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RWH:kaw

cc: All Trustees of SID 192

Dean Jaeger, Thompson,

Dressen & Dorner, Inc., engineers

December 21, 2011

Chairman and Board of Trustees  
Sanitary and Improvement District No. 192  
of Sarpy County, Nebraska  
c/o Mr. Ron W. Hunter, Attorney  
11605 Arbor Street, Suite 104  
Omaha, NE 68144

RE: 173<sup>rd</sup> Street Sanitary Sewer  
TD2 No. 1591-102.6

#### Board Members

The accumulation of waste build-up at the service entry into the northern-most manhole located in 173<sup>rd</sup> Street continues to be a problem. The 173<sup>rd</sup> Street Sanitary Sewer was evaluated in September 2009 (see attached report).

As a follow-up to Mr. Pearson's letter to the Board Trustees, we attempted to contact Hayes Plumbing, Inc. to implement his suggestion of placing a pipe connection between the 6" service stub and the 8" mainline sewer. After several unsuccessful attempts to meet Mr. Hayes on-site, we contacted Kersten Construction to determine if temporarily connecting the service to the main line would be feasible.

Kersten Construction inspected the manhole on December 20, 2011 and reported the following:

1. A large amount of waste buildup at the service entry into the manhole. The full diameter of the 6" service pipe was filled with toilet paper and solids protruding into the manhole about 10".
2. The 6" service enters the manhole from the northwest and is about 1" above the floor of the manhole.
3. The manhole flow line is smooth and has about 1" of fall across from the service connection to the 8" mainline.

Kersten Construction cleaned much of the plug from the end of the service line leaving the waste on the hunches of the manhole. They did not recommend placing a pipe between the 6" service and the 8" mainline, as it would require a bend to make the connection between the two pipes and would likely cause more problems than would be solved.

After inspecting the manhole on December 19, 2011, I agree with Kersten's evaluation. The manhole appears to be in good shape and capable of passing waste entering the manhole at a normal rate. I observed a similar build up of toilet paper and solids in the service pipe as is shown in the attached

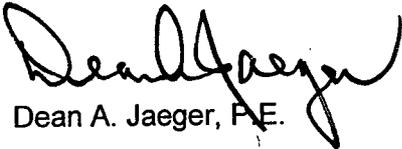
Mr. Ron W. Hunter, Attorney  
December 21, 2011  
Page Two

photo taken during my inspection. There is a concentration of solids so large in the service pipe that it is unable to flow into the manhole. The waste cleaned from the service line by Kersten Construction is still evident on the manhole hunches and the 6" service is filled with toilet paper and waste. It is my opinion that a sag exists in the service line to 10828 South 173<sup>rd</sup> Street which fills with toilet paper and solids until enough water pressure develops up stream of the sag to push the plug into the manhole. The long term solution to the problem is to rebuild the service line from 10828 South 173<sup>rd</sup> Street to remove the sag.

If you have any questions, please give me a call.

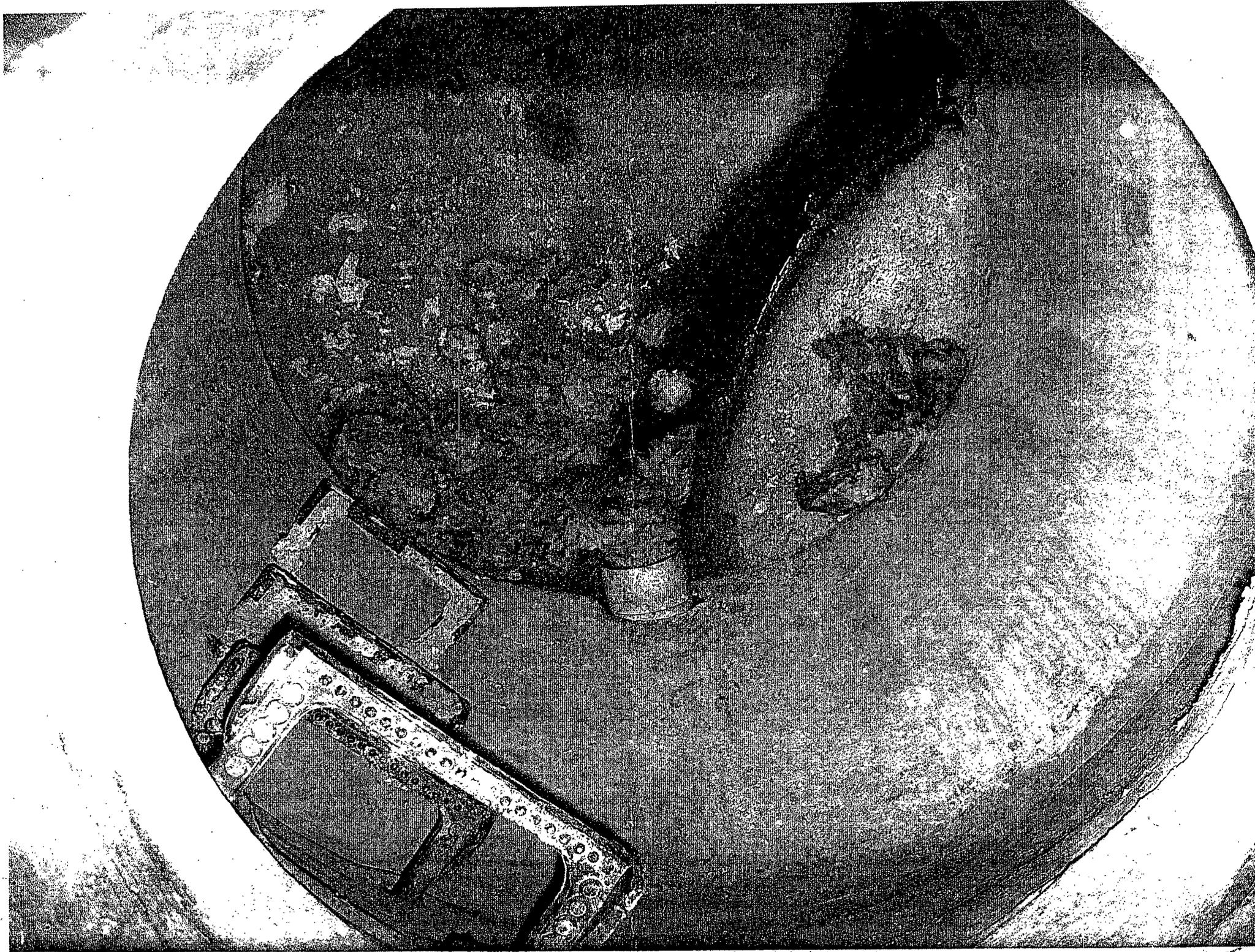
Sincerely,

Thompson, Dreessen & Dorner, Inc.

A handwritten signature in black ink, appearing to read "Dean A. Jaeger". The signature is fluid and cursive, with the first name "Dean" being the most prominent.

Dean A. Jaeger, P.E.

DAJ/bam



# **TD<sup>2</sup>** THOMPSON, DREESSEN & DORNER, INC. Consulting Engineers & Land Surveyors

September 23, 2009

Chairman and Board of Trustees  
Sanitary and Improvement District No. 192  
of Sarpy County, Nebraska  
c/o Mr. Ronald W. Hunter, Attorney  
11605 Arbor Street, Suite 104  
Omaha, NE 68154

RE: 173rd Street Sanitary Sewer  
TD2 File 1591-101.15

**Board Members:**

The District maintenance staff has reported waste build-up in the two northern most manholes on the 173rd Street Sanitary Sewer and the need to flush the manholes frequently. In an effort to determine the cause of the build-up, we have evaluated the sanitary sewer line located in 173rd Street beginning at the manhole in the center of the pavement east of the southeast corner of Lot 11, Ballena (10828 South 173<sup>rd</sup> Street) and continuing south to the manhole east of the southeast corner of Lot 62, Ballena (10907 South 173<sup>rd</sup> Street). For purposes of this evaluation, the manholes inspected have been called Manholes 1, 2, and 3, with Manhole 1 being the closest to Lot 11. It is our understanding that waste buildup is being experienced in Manholes 1 and 2. A video and report of the sanitary sewer prepared by others was provided for us to review and a survey was performed by our staff to determine elevations of manhole rims and flow lines. The basement floor elevations of two homes near the reported waste buildup were also determined.

The video and the written report, dated June 25, 2009, were reviewed. The video quality and clarity does not give a clear picture of the interior of the sewer lines. As near as I can determine, four runs were made with the camera.

Run #1 appears to be the service line from Manhole #1 toward 10828 South 173rd Street. There appears to be bends in the service at 50 and 59 feet from the manhole. A wye connection was noted at 99 feet from the manhole. Waste buildup was apparent at 100 feet from the manhole, at which point the run ends, which may be the result of a sag in the line.

Run #2 appears to be the line in 173rd Street from Manhole #1 toward Manhole #2. Two areas of standing water were noted 20 feet south and 120 feet south of the manhole, neither of which appear to be causing any problem. The run ended at approximately 125 feet.

Run #3 appears to be the service line from Manhole #2 toward 10907 South 173rd Street. Waste buildup and standing water was apparent between 45 and 88 feet and again between 113 feet and 129 feet at which point the run ends.

Robert E. Dreesen, P.E.  
Ka "Kip" P. Squire III, P.E., S.E.  
Douglas S. Dreesen, P.E.  
Chris E. Dorner, L.S.  
Nelson J. Hymans, P.E.  
James D. Warner, L.S.  
Charles E. Riggs, P.E.  
John M. Kottmann, P.E.  
Arthur D. Beccard, P.E.  
Dean A. Jaeger, P.E.  
Richard M. Broyles, L.S.

David H. Neef, L.S.  
Ronald M. Koenig, L.S.  
Michael J. Smith, L.S.  
Troy J. Nissen, P.E., S.E.  
Douglas E. Kellner, P.E.  
Gary A. Norton, P.E.  
Brian L. Lodes, P.E. LEED AP  
Kurtis L. Rohn, P.E.  
Jeffrey L. Thompson, P.E.  
Daren A. Konda, P.E.  
Michael T. Caniglia, L.S.  
Jeremy T. Steenhoek, P.E.  
Joshua J. Storm, P.E.

Run #4 appears to be from Manhole #2 toward Manhole #1. No sags or waste build-up were noted in the approximately 90 feet of video. Apparently the camera lead was not long enough to video the line between Manholes #1 and #2 in one run. The total video distance of Run #2 and #4 is 215 feet which compares to the measured distance between manholes of 229 feet.

The elevations of the manholes and basement of 10828 S. 173rd Street and 10907 S. 173rd Street were determined relative to the rim elevation of Manhole #1. The location and elevations determined are sketched on the attached aerial photo obtained from the Sarpy County GIS Website.

A summary of the elevations are as follows:

Manhole #1	Rim Elevation	100.00
	Flow line Service to 10828 S. 173rd	91.80
	Flow line to South	91.67
Manhole #2	Rim Elevation	96.58
	Flow line Service to 10907 S. 173rd	88.68
	Flow line to South	88.58
Manhole #3	Rim Elevation	92.79
	Flow Line to South	84.63

Measured distance between Manhole #1 and #2 228.58 feet, calculated slope 1.35%

Measured distance between Manhole #2 and #3 299.75 feet, calculated slope 1.32%

We also determined the fall available from the basement of the two homes to the respective manholes, assuming the flow line of the house service leaves the house at 2.5 feet below the basement floor. Our findings are as follows:

10828 S. 173rd Street

Basement Floor Elevation @ Walk-out Patio Door	95.85
Assumed Service Flow line at House (FFE - 2.5')	93.35
Flow line Service in Manhole #1	91.80
Assume 33 feet of 6" Lateral was constructed at 2% slope by SID 159 Sanitary Sewer Contract	<u>0.66</u>
Assumed elevation of End 6" Lateral	92.14
Available Fall on Service Line from House to Stub	1.21 feet
Estimated Service length stub to house 50 feet	
Calculated slope available for Service	2.42%

10907 S. 173rd Street

Egress Window near SE Corner of House	95.97
Measured Distance Window to Basement Floor	3.50
Basement Floor Elevation	92.17
Assumed Service Flow line at House (FFE - 2.5')	89.67
Flow line Service in Manhole #1	88.68
Assume 33 feet of 6" Lateral was constructed at 2% slope by SID 159 Sanitary Sewer Contract	<u>0.66</u>
Assumed elevation of End 6" Lateral	89.34
Available Fall on Service Line from House to Stub	0.33 feet
Estimated Service length stub to house 50 feet	
Calculated slope available for Service	0.67%

Minimum slope on sanitary sewer services per the International Building Code, 2006 is 1/8" per foot (1%) for pipe 3" diameter and larger. The service line to 10828 S. 173rd Street appears to meet this requirement but the service line to 10907 S. 173rd Street does not.

**Conclusions:**

- (1) The existing slope of the 173rd Street Sanitary Sewer Main 73rd Street has adequate fall. The depth of the manholes in 173rd Street are approximately 8 feet which is about 2 feet less than normally found in residential areas.
- (2) The waste buildup in Manhole #1 is most likely caused by partial plugs developing in the service line from 10828 S. 173rd Street which are pushed into the manhole as sufficient head pressure develops in the service line. Manhole #1 being the last manhole at the peak of 173rd Street; no additional flow is available to move the waste buildup on into the sanitary sewer main. This problem could most likely be reduced if the service line from the house to the lateral was reconstructed on a straight uniform grade.
- (3) The waste build up in Manhole #2 is most likely caused by the flat slope of the service line between Manhole #2 and 10907 S. 173rd Street and lack of flow since there are only 4 connections upstream on the 173rd Street sanitary sewer. Cleaning velocities (2 feet per second) are probably not being achieved in the service line, allowing the waste to build up until enough head or flow is experienced to move the mass through the service. To increase the fall on the service line, a complete reconstruction of the service would also require a new tap to the 173rd Street Sewer Main downstream of Manhole 2.

Chairman & Board of Trustees  
Sanitary and Improvement District No. 192  
of Sarpy County, NE  
September 23, 2009  
Page Four

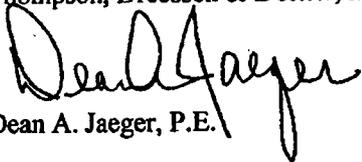
To my knowledge neither homeowner has experienced any sewer backups or slow running drains at this time. The waste buildup in Manholes 1 and 2 could possibly be lessened by instructing the affected homeowners to use additional water such as flushing stools twice upon use.

Considering the manhole depths observed, additional homes may also have service lateral with flat grades.

If there are any questions please call.

Sincerely

Thompson, Dreessen & Dorner, Inc.

A handwritten signature in black ink, appearing to read "Dean Jaeger". The signature is written in a cursive style with a large, looped initial "D".

Dean A. Jaeger, P.E.

DAJ/bam

Enclosures

## **Notes: Water System and Property Owners Concerns**

### **Water and Sewer Issues:**

- 1. Gerry's update.**
- 2. Update on the water rate discussion with SID 158.**
- 3. Update on TD2 letter concerning the Pearson sewer line. Kersten and Lee observation.**
- 4. Water system billing. Any late payers. Kristi discussion.**

### **New Items:**

- 1. Trustee items.**
- 2. Damage at 168<sup>th</sup> and Ridgemont. Stop sign and tree.**
- 3. Street repairs.**

### **Carryover Items:**

- 1. Trash contract.**
- 2. The water rules need to be amended concerning geothermal wells, water cost, and grace water. Kristi action.**
- 3. SID documents need to be supplied to Tiburon Web Site admin.**
- 4. Waddington proposal discussion. Villas. Status update???**
- 5. TD2 study on the 192 water system on hold for now??**

### **Completed Items from the December 15 Meeting:**

- 1. We received reimbursement for the Matza repairs. Yes!!**
- 2. Changing warrant interest rate not recommended by Bond Council.**
- 3. Late water payments were all paid prior to the Dec. 15 date.**

AMERICAN NATIONAL PAPILLION  
1413 S WASHINGTON  
PAPILLION NE 68046

PHONE: 402-339-3935

SID 192  
SERVICE FEE FUND  
11605 ARBOR ST #104  
OMAHA NE 68144

ACCOUNT: 3216871

AS OF: 01/06/12

PAGE 1

\*\*\*\*\*  
\* RETURN CHECKS HAVE BEEN \*  
\* CHARGED TO YOUR ACCOUNT \*  
\*\*\*\*\*

THE FOLLOWING CHECKS HAVE BEEN RETURNED

PAYOR	REASON	AMOUNT
M DENNERLEIN	UNCOLLECTED FUNDS	62.52

TOTAL ITEMS CHARGED BACK TO YOUR ACCOUNT 62.52  
 PLEASE DEDUCT A SERVICE CHARGE OF: 7.00  
 YOUR ACCOUNT BALANCE AFTER THIS ACTIVITY 24,772.84  
 PLEASE REFER ALL QUESTIONS TO OUR BOOKKEEPING DEPARTMENT

\*104000854\*  
01/06/2012  
18000064

THIS IS A LEGAL COPY of your check. You can use it the same way you would use the original check.

000000012005240  
0125002100103/2012  
0104000854101/03/2012

MICHELE J DENNERLEIN  
 ROBERT J DENNERLEIN  
 373 MUSHROOM DR  
 BAYFIELD CO RT122-8750  
 2725 Fairway Dr  
 Omaha NE 68136  
 Date: 12/11/11

Pay to the Order of: SID 192 Tribunal South  
 Fifty two and 52/100  
 Dollars \$ 62.52

USAA FEDERAL SAVINGS BANK  
 10750 McDERMOTT FWY  
 SAN ANTONIO, TEXAS 78265-0544  
 (210) 456-8000 1-800-888-7244

For acct # 10260000  
 Uncollected Funds Hold \$ 62.52  
 Michèle Dennerlein

⑆ 314074269⑆ ⑆ 26066270⑆ 2508  
 TRANSIT ROUTING NUMBER ACCOUNT NUMBER

⑆ 314074269⑆ ⑆ 26066270⑆ 2508 ⑆ 00000006252⑆

## **Kristi Weispfenning**

---

**From:** <lharrow@cox.net>  
**Date:** Saturday, December 17, 2011 11:10 PM  
**To:** <steven.moore1@cox.net>; <threeaces@cox.net>; <tldlein@cox.net>; <tpghawk@cox.net>; "Kristi Weispfenning" <rwhre@hunterlaw.omhcoxmail.com>  
**Subject:** Accident

The sheriff informed me there was an incident at 168th and Ridgemont. A person in an accident knocked down a tree and a stop sign at that corner. I have the persons insurance information. I will scan in the report I have and supply it to Kristi. Kristi can you please pursue repair of the stop sign??? How about the tree?? I can contact Birchwood if you think their nursery would be acceptable to replace the tree. I will stop over tomorrow in day light to see if any other repairs are needed.

--

Lee

**Kristi Weispfenning**

---

**From:** <lharrow@cox.net>  
**Date:** Sunday, December 18, 2011 11:14 AM  
**To:** "Kristi Weispfenning" <rwhre@hunterlaw.omhcoxmail.com>  
**Attach:** scan0001.pdf  
**Subject:** Insurance Info

Kristi,

Attached is the insurance information for the individual that caused damage to a tree, landscaping and stop sign at 168th and Ridgemont. I have called Birchwood concerning the repairs to the landscape and tree. If and when I hear back from them I will let you know. Please pursue the repair to the stop sign.

--

Lee



State of Nebraska  
Investigator's Motor Vehicle Accident Report

1		Total Number of Vehicles	Local No./ District 950		Agency Case No. 52426-1		HIT & RUN? <input type="radio"/> YES <input checked="" type="radio"/> NO		L 1		
A1		DATE OF ACCIDENT	M M / D D / Y Y Y Y		(In Military Time) TIME OF ACCIDENT		STATE USE ONLY				
A2		PLACE OF ACCIDENT	COUNTY SARPY		POLICE NOTIFIED 2047		LATITUDE				
B		ROAD ON WHICH ACCIDENT OCCURRED	STREET/ HIGHWAY NO. 168 <sup>th</sup> ST		ONE-WAY STREET? <input type="radio"/> YES <input checked="" type="radio"/> NO		LONGITUDE				
C		DISTANCE FROM MILEPOST	FEET		N S E W OF MILEPOST		HIGHWAY NO.		SHOULD LOCATION HAVE ENGINEERING STUDY? <input type="radio"/> YES <input type="radio"/> NO		
D		IF AT INTERSECTION				IF NOT AT INTERSECTION					
V1/M		NAME OF INTERSECTING ROADWAY				OF NEAREST STREET, BRIDGE, RAILROAD CROSSING					
V2/M		MILES				OF NEAREST CITY OR TOWN					
E		R. WORK ZONE CODES		S. PEDESTRIAN CLASSIFICATION CODES		CONTINUATION FORMS ATTACHED (Fill in all that apply)		NONE			
						<input type="radio"/> TRUCK & BUS <input type="radio"/> CONTINUATION					
VEHICLE NO. 1											
F		DRIVER LICENSE NO.		G 0 1 3 0 4 0 5 6		STATE (Of License)		NE		SEX <input type="radio"/> FEMALE <input checked="" type="radio"/> MALE	
V1/N		DRIVER		Kenneth R VanCleave.		PHONE (402) 880-5249		LOCAL NO.			
V2/N		DRIVER ADDRESS		1110 S. 180 <sup>th</sup> ST. Omaha NE 68136		DATE OF BIRTH (MM/DD/YYYY)		11/17/1948			
G		OWNER		SAME		PHONE		LOCAL NO.			
		OWNER ADDRESS		CITY, STATE, ZIP		CITATION <input type="radio"/> YES <input checked="" type="radio"/> NO		CITATION NO. SC-110289			
H		LICENSE PLATE NO.		SFB288		YEAR (Plate Expires) 2012		STATE (Of Plate) NE		ESTIMATED DAMAGE	
V1/O		VEHICLE		2000 Chevy K1500 P14		COLOR Silver		\$10,000			
V2/O		VEHICLE ID NO. (VIN)		1GTEK14T4Y2361023		INSURANCE COMPANY		American Family Insus			
		TOWED TO		TOWED BY		POLICY NO.		2615141507 4/12			
VEHICLE NO. 2											
I		DRIVER LICENSE NO.				STATE (Of License)				SEX <input type="radio"/> FEMALE <input type="radio"/> MALE	
V1/P		DRIVER				PHONE		LOCAL NO.			
V2/P		DRIVER ADDRESS		CITY, STATE, ZIP		DATE OF BIRTH (MM/DD/YYYY)		1 1			
J		OWNER				PHONE		LOCAL NO.			
		OWNER ADDRESS		CITY, STATE, ZIP		CITATION <input type="radio"/> YES <input type="radio"/> NO		CITATION NO.			
V1/O		LICENSE PLATE NO.				YEAR (Plate Expires)				STATE (Of Plate)	
V2/O		VEHICLE				COLOR		\$			
		VEHICLE ID NO. (VIN)				INSURANCE COMPANY					
K		TOWED TO		TOWED BY		POLICY NO.					

V1/1 18  
V1/2 42  
V1/3  
V1/4  
V1/5  
V1/6  
V2/1  
V2/2  
V2/3  
V2/4  
V2/5  
V2/6

**Kristi Weispfenning**

---

**From:** <lharrow@cox.net>  
**Date:** Monday, December 19, 2011 11:40 AM  
**To:** "Kristi Weispfenning" <rwhre@hunterlaw.omhcoxmail.com>  
**Subject:** Re: Insurance Info

The tree has been removed by Annie's who I think is Torzon's nursery. I haven't heard from Torzon yet.

Lee

---- Kristi Weispfenning <rwhre@hunterlaw.omhcoxmail.com> wrote:

> Will do thanks Lee.

>

> -----Original Message-----

> From: lharrow@cox.net

> Sent: Sunday, December 18, 2011 11:14 AM

> To: Kristi Weispfenning

> Subject: Insurance Info

>

> Kristi,

> Attached is the insurance information for the individual that caused damage

> to a tree, landscaping and stop sign at 168th and Ridgemont. I have called

> Birchwood concerning the repairs to the landscape and tree. If and when I

> hear back from them I will let you know. Please pursue the repair to the

> stop sign.

> --

> Lee

>

> Kristi Weispfenning

> Legal Assistant to Ronald W. Hunter

>

> Office hours Monday through Friday 9:30 a.m. to 5:00 p.m.

> (402) 397-6965

> after hours (402) 213-0971

>

> NOTE: This e-mail and any attachments thereto are intended only for use by

> the addressee(s) named herein and may contain legally privileged and/or

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> If you have received this e-mail in error, please immediately notify me at

> (402) 397-6965 and permanently delete the original and any copies of any

> e-mail and any printout thereof.

>

--

Lee

## **Kristi Weispfenning**

---

**From:** <lharrow@cox.net>  
**Date:** Monday, January 09, 2012 2:51 PM  
**To:** "Tim Goodman" <tpghawk@cox.net>; "Kristi Weispfenning" <rwhre@hunterlaw.omhcoxmail.com>  
**Subject:** Re: Additions for the meeting

We'll talk it over on Wed. We need to know how much we can spend. Recall we bought some pcv's and stop valves in addition to a new over flow valve and VFD. So, we may not have much left. Kristi will bring us up to date.

Lee

---- Tim Goodman <tpghawk@cox.net> wrote:

> Hi Lee - I know we're trying to budget revenue for street repair. I think that's why we're paying water bills out of the service fee fund. Can we get an update on this. Like, Service Fee Fund Balance and also Street Repair Fund Balance. Also, is it time to start getting bids for street repairs. Thanks. Tim

--

Lee

## **New Neighbor Information Packet**

Welcome to SID 192 which includes Tiburon South and Tiburon Estates. The first homes in this development were completed in mid-2000 and we are adding consistently to its current population. This neighborhood has not been annexed by any city, therefore it is referred to as an SID (Sanitary And Improvement District). Our District is SID 192 and the legal name on the county records is Ballena but it is referred to for marketing purposes as Tiburon South. Tiburon Estates is also included as part of SID 192 and is located on the west side of 168<sup>th</sup> Street just south of the Tiburon Golf Course entrance. The development called Tiburon (SID 158) is located between 168<sup>th</sup> and 180<sup>th</sup> Streets on the north and south side of Cornhusker. This area was started several years prior to SID 192 and had the same developers as Tiburon South.

### **Items included in Packet:**

1. SID 192 Tiburon South/Tiburon Estates Water/Wastewater Meter Billing Procedures And Fees
2. SID 192 Analysis Of Sewer Expense And Revenue
3. Water/Wastewater Rules And Regulations For SID 192 Tiburon South/Tiburon Estates
4. Copy of Covenants for SID 192

### **Communications:**

The board uses e-mail exclusively for communication so it is imperative to have the e-mail address you want to use. Many of our homeowners have provided more than one e-mail address so both are included. You have been contacted by the e-mail address we have on record. If any changes or additions are desired please reply to the Board Secretary/Clerk.

### **Homeowners Association:**

SID 158 (Tiburon) and SID 192 (Tiburon South a.k.a Ballena/Tiburon Estates) has a joint homeowners association. For more information and links to valuable information regarding the area visit the Tiburon Homeowners Association at <http://tiburonmahahoa.org>.

"The goal of the website is to communicate useful information to Tiburon's residents and provide prospective home buyers a look at what life is like living in our neighborhood" (Tiburon Life mag, December, 2011).

### **Services Provided by SID 192:**

**Trash, Yard Waste and Recycling Pickup** is provided by the SID and paid for by part of your real estate tax. Papillion Sanitation is the current provider and pickup is around 6:00 a.m. on Tuesday morning for trash and yard waste and the same day for recycling.

**Sewer Maintenance Charges** for the two lift stations and associated SID owned piping and manholes are provided by the SID and are paid for by part of your real estate tax. Other sewer charges are paid by the homeowners as explained in the **SID 192 Tiburon South/Tiburon Estates Water/Wastewater Meter Billing Procedures and Fees January 1, 2012** document.

**Water** is provided in part by one well located within SID 192 and the expense of that well is paid for in part by your real estate tax. Since our one well is not adequate to provide all the water needs of our neighborhood, we are connected to four additional wells located in the adjacent SID 158. All water, except that discharged via the SID pressure relief valve, provided by the well located within SID 192 is divided between all homeowners and is referred to as "Grace Water". This well runs most years between April and October and is shut down during the winter. In some months this well may provide all of the water you use. During the winter and some summer months the water used from SID 158 is charged to you at the rate of \$2.85/1,000 gallons. During the winter months your water bill may average around \$20.00 and at a peak during the summer it should not be higher than \$75.00 and most summer months it will be around \$25.00 to \$35.00. In the **SID 192 Tiburon South/Tiburon Estates Water/Wastewater Meter Billing Procedures and Fees January 1, 2012** document, it is explained that there will be a \$50.00 turn on fee and a \$50.00 refundable deposit added to the first month bill. In addition a \$6.51 service fee is charged each month. This fee covers the cost of reading the meters, producing the bills and tracking payments.

**Homeowners Association:** There is a combined homeowners association for SID 192 and SID 158 and someone should be contacting you about joining. If they do not contact you, please let me know.

If you should have any questions regarding the neighborhood please feel free to contact any member of your SID Board.

**Lee Harrow, Chairman**  
17210 Fairway Drive  
Omaha, NE 68136  
Home: 402-333-0750  
Cell: 402-616-6867  
e-mail: [lharrow@cox.net](mailto:lharrow@cox.net)

**Steve Moore, Trustee**  
17202 Fairway Drive  
Omaha, NE 68136  
Home: 402-895-9321  
Cell: 402-658-5184  
e-mail: [steven.moore1@cox.net](mailto:steven.moore1@cox.net)

**Tim Goodman, Secretary/Clerk**  
17206 Fairway Drive  
Omaha, NE 68136  
Home: 402-934-4844  
e-mail: [tpghawk@cox.net](mailto:tpghawk@cox.net)

**Tom Dein, Trustee**  
17136 Fairway Drive  
Omaha, NE 68136  
Cell: 402-718-7184  
e-mail: [tldain@cox.net](mailto:tldain@cox.net)

**Morrie Naumann, Trustee**  
17110 Fairway Drive  
Omaha, NE 68136  
Home: 402-933-9955  
Cell: 402-578-3586  
e-mail: [threeaces@cox.net](mailto:threeaces@cox.net)

Again, welcome to the neighborhood,  
Lee Harrow, SID 192 Chairman

**SID 192 Tiburon South/Tiburon Estates  
Water/Wastewater Meter Billing Procedures and Fees  
January 1, 2012**

**Explanation of Monthly Water/Wastewater Bills**

**Water/Wastewater usage is billed as follows:**

- \$6.51 monthly water processing fee listed on all bills.
- \$0.00 for the grace amount of water.
- \$2.85 per thousand gallons and prorated to every thousand gallons that is used over the grace amount.
- \$3.63 monthly sewer maintenance fee listed on all bills.
- \$1.74 per thousand gallons (explanation below)
- 5.5% sales tax is charged on the net water usage and wastewater charge.
- 10% late fee on all delinquent bills.

**Monthly Water Processing Fee:** \$6.51 is a set monthly charge on all water bills which is to pay for the processing of water bills. This fee covers the cost of reading the meters, producing and mailing the bills to homeowners and tracking payments. This Monthly fee is subject to change.

**Grace Water:** When SID 192's Well No. 3 is running, the amount of water which is produced by Well No. 3, minus the amount of water which is discharged via the SID pressure relief valve, is divided equally between the number of meters and homeowners are not billed for this amount of water used.

**Water Fees:** SID 192's well does not run during the winter months and SID 192's well may not produce enough water to meet the needs of homeowners in SID 192 during the peak summer months, SID 192 entered into a water agreement to purchase water from SID 158. In the water agreement, it was agreed that SID 158 would charge SID 192 the same rate per thousand gallons as the City of Gretna out of town rate or rural rate. Therefore, the current rate of \$2.85 per thousand gallons is subject to change at any time. As soon as the Board members of SID 192 are notified of a change in water rates, the information will be communicated with the property owners of SID 192.

**Sewer Maintenance Fee:** \$3.63 is a set monthly charge on all water bills which is a sewer maintenance fee. This fee is the homeowner's portion of the sewer fees charged by SID 176, City of Omaha, and Sarpy County. (For an explanation of the sewer fees charged by SID 176, City of Omaha and Sarpy County please refer to the **SID 192 ANALYSIS OF SEWER EXPENSE AND REVENUE** document).

**Wastewater Fees:** A sewer flow charge of \$1.74 per thousand gallons of sewage which is based upon the homeowner's average monthly water usage during the previous non-summer months (December through March). The wastewater rate will be calculated and

appear on the April billing and remain the same for one year period. Since wastewater fees are based on water usages of individual homes and therefore may vary from year to year depending on the amount of water which is consumed by a home in the months of December through March, the wastewater fee may increase or decrease annually.

**Sales Tax:** 5.5% sales tax is charged based on the net water usage and net wastewater fee.

**Late Payment Fee:** 10% of the unpaid balance amount will be assessed for late payments and will appear on the next month's water bill.

### **Additional Fees Associated With Water/Wastewater Services**

**Deposit:** new connections (new home, new homeowner, reconnect for non-payment disconnection) shall require a \$50.00 refundable deposit. No deposits are required of the current homeowners as of March 13, 2008. Thereafter, deposits shall be required.

**Disconnect Fees:** If a bill or a portion of the bill (i.e. a homeowner pays the water portion of the bill but not the wastewater portion of the bill) becomes sixty (60) days past due, the SID will issue a 10-day Disconnect Notice to disconnect water service. If water service is disconnected because of non-payment, water service will be restored within 24 hours of receiving payment of delinquent bill, a \$50.00 reconnect fee, and a \$50.00 refundable deposit. (i.e., delinquent bill is \$150.00 plus \$50.00 reconnect fee, plus \$50.00 deposit or a total payment of \$250.00 prior to reinstatement of service).

If water service is disconnected because of non-payment, a homeowner may request emergency water service restoration (prior to the 24 hour period) which will result in an additional \$50.00 charge. ( i.e., delinquent bill is \$150.00 plus \$50.00 reconnect fee, plus \$50.00 deposit, plus \$50.00 emergency restoration fee, or a total payment of \$300.00 prior to reinstatement of service).

**If a 10-day disconnect notice is sent to a delinquent account, then payment must be made in cash, certified check, or money order to the office of the District's attorney prior to the deadline listed in the disconnect notice.**

**Connection Fees:** \$50.00 for a new home connect. \$50.00 for a new homeowner after a home resale. \$50.00 for a reconnect after a non-payment disconnect.

**Meter Fees:** (for new home construction) \$500.00 for standard 3/4" meter (typically used in homes located in Tiburon South); \$800.00 for 1" meter (typically used in homes located in Tiburon Estates); or \$1,500.00 for 1.25" to 1.5" meter (typically used in homes located in Tiburon Estates). New homeowners, real estate agent, builder or plumber will contact either the Chairman of SID 192 or Field R & D (SID 192's water operator) and request a new meter. Field R & D will supply the proper meter to be installed and will bill SID 192 for

the cost of the meter. SID 192 will bill the homeowner directly for the purchase of the meter.

**Miscellaneous Service Fees:** Any other services shall be billed at a minimum of \$45.00/hour plus costs (e.g. certified shutoff notices, relocate of curb stops).

\*All water meters and associated installation work is under warranty for a period of one (1) and may or may not be charged a service fee.

**Return Check Fee:** \$15.00 for insufficient fund returns. Also, \$15.00 for charge backs or request for bank statement copies.

**Tampering Fee:** \$150.00 for any by-pass of the SID 192 meter or an unauthorized reset of a water service disconnect. A service disconnect will immediately be enforced followed by inspection and renewal/repair of the SID 192 water meter. A connect fee, miscellaneous service fees, and any materials/supplies costs shall be attached as part of the total fees. A deposit shall also be required. All fees and deposits shall be paid to the SID 192's attorney's office before a service reconnect.

As of December 31, 2011, the current amount of billed meters is 114.

### Payments

**Payments:** The water/wastewater bill payment is due by the last day of the month. Payments may be made as follows:

**Checks or U.S. Postal Money Order sent to:**

SID 192 Tiburon South  
P.O. Box 390675  
Omaha, NE 68139-0675

Payments received after the last day of the month are considered late payments and are subject to the 10% late payment fee.

**Meter Reading And Billing Cycle:** All water meters are read on the last day of the month, including the SID 192 Well No. 3 meter. The grace, or free-of-charge, amount of water is calculated by dividing the current amount of billed meters into the amount of water produced by SID 192's Well No. 3, less the amount of water which is released from the pressure relief valve.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
SID Representative

\_\_\_\_\_  
Homeowner

## **SID 192 ANALYSIS OF SEWER EXPENSE AND REVENUE**

### **City of Omaha Sewer Separation Project:**

In older parts of the City of Omaha, the sewer system was constructed in a way that combined the sanitary and storm sewers. The City is being forced by the EPA to separate these sewers. New parts of the city have been constructed with separated sewers. The EPA, of course, is not funding the project. The cost of the project is being passed on to all users of the sewer system in the form of higher fees and flow charges. Since our (SID 192) sewage ultimately flows to and is treated by Omaha's sewer treatment plant, we are experiencing a significant increase in Fixed Fees and Flow Charges. Beginning in January, 2011 our costs began to increase; they will continue to increase at the rate of 23% per year in each of the next four years. In 2010, SID 192 sent 16,287 CCF of sewage through the meter on 168<sup>th</sup> Street. The flow charge rate for 2010 was \$0.862/CCF or \$14,039.00 for the year. The rate increased to \$1.052 in 2011 (\$17,134.00 assuming the same volume is processed), and will increase to \$1.301 in 2012 (\$21,189.00). Additionally, the city charges a fixed fee of \$332.00 per month (2011) and \$353.00 per month (2012).

### **Sarpy County:**

SID 192's sewage flows a short distance through Sarpy County's sewer line. Sarpy County has determined it is appropriate to assess fee to SIDs to operate and maintain this line. Beginning with 2011 we will be charged \$630.00 per year by Sarpy County. This will increase to \$660.00, \$695.00, and \$730.00 in 2012, 2013 and 2014 respectively.

### **Lift Station On 168<sup>th</sup> Street:**

SID 192 operates two lift stations within the SID boundaries. Our sewage leaves the neighborhood at 168<sup>th</sup> Street where it connects into a lift station operated by SID 176 (east side of 168<sup>th</sup> Street). SID 192 pays SID 176, on average about \$258.00 per month for its share of the cost to operate this lift station.

### **Budget Concerns:**

SID 192 can no longer absorb the increased sewer costs in its general fund budget. SID 192's property tax revenue is not able to keep pace with its general fund needs. SID 192's streets are in need of repair and it has accumulated warrants to pay. The general fund levy is at its legal maximum and the total assessed valuation (which was increasing very slightly in the past few years) has declined this year. Since the SID pays for all garbage removal, all sewer expenses, and much of the water production costs of water used by its residents, the increase in sewer charges from outside sources is a problem for SID 192's general fund budget. Most SIDs pay for none of the aforementioned items as residents received their water and sewer from M.U.D. and are billed by M.U.D. These SIDs do use general funds to operate sewer lift stations and maintain sewer lines within the SID; SID 192 can continue to do this as well.

### **Additional Revenue Sources:**

SID 192 has budgeted \$43,500.00 for F.Y.E. (Fiscal Year End) 2012 for sewer operation and maintenance. It is time to consider whether or not to pay for some of these expenses through user fees and flow charges. All cities in this geographical area and most SIDs do

this. Most charge a flat fee per month plus a flow charge which is based upon the amount of water a consumer uses on average during the months of December, January, February, and March. These are months during which the consumer presumably does not water a yard or wash a car outside. Water which goes down the drain and into the sanitary sewer is subject to flow charges for sewage treatment; water used outside flows untreated through the storm sewer to rivers and lakes and is not subject to sewer treatment charges.

**User Fees:**

The SID 192 Board has decided to begin billing users monthly for sewer usage. Beginning with the September, 2011 water bill (which was due in October, 2011), each homeowner will see two additional charges on the water bill. A Fixed sewer charge of \$3.63 (the homeowner's portion of the sewer fees charged by SID 176, City of Omaha, and Sarpy County) plus a sewer flow charge of \$1.74 per thousand gallons of sewage which is based upon the homeowner's average monthly water usage during the previous non-summer months (December through March).

Charges will appear as separate line items on the homeowner's water bill. Penalties for non-payment would be the same as non-payment of the water bill. The average bill will be \$3.63 fixed fee plus \$10.11 for flow; a total of \$13.74 per month. The same usage would cost a Gretna resident \$20.93 and an Omaha resident \$24.72.

Some users will pay less, and others more, based upon their water usage. Currently the low is estimated to be \$7.77 per month and the high \$26.86. A users monthly sewer charges will remain fixed until we are able to recalculate the flow for each home. The recalculation will be done in April using the most recent December through March water usage data available for each home.

**WATER/WASTEWATER RULES AND  
REGULATIONS  
FOR SID 192  
TIBURON SOUTH/TIBURON ESTATES**

## PART I

### USE OF WATER/WASTEWATER

#### 1. Meter

(a) New homeowners, real estate agent, builder or plumber will contact either the Chairman of SID 192 or Field R & D (SID 192's water operator) and request a new meter. Field R & D will supply the proper meter to be installed and will bill SID 192 for the cost of the meter. SID 192 will bill the homeowner directly for the purchase of the meter.

(b) Water for temporary purposes, including construction uses, may be obtained, upon approval by the SID Chairman and payment of fees, by purchasing water from a temporary water service line complying with the requirements of these Rules for a new service, or where no other reasonable supply is available, through a temporary hydrant connection in accordance with the provisions of these Rules.

#### 2. Deposit

Water customers may, in certain circumstances, be required to make and keep a deposit with the District as a guarantee for the payment of their water bills. If a customer who does not have a deposit fails to pay a water bill when due for a period of two (2) months, the customer shall be required to make a deposit as a condition of future services.

#### 3. Billing

(a) Water shall be supplied by meter measurement only, and bills rendered at regular periods so far as practicable. In case of inability to read a meter for any reason, or of a meter failure to register, the water consumed shall be determined by estimate. The District reserves the right, for economic reasons, to implement a program of reading meters and billing at varying intervals, but not less often than quarterly.

(b) Wastewater fees will vary per household based on the amount of water used in the months of December, January, February, and March (when no water is generally used to water lawns, wash cars, etc) of the prior year and will be recalculated in April of each year.

**All bills due to the District for water/wastewater services shall be payable on or before the due date at such office as may be designated for the payment of such water/wastewater bills, or by mail to the P.O. Box listed on the bills.**

(c) All customers shall make it possible for the District representatives to obtain readings of any water meter. This includes remote and electronic reading devices. The water service may be turned off if the District is not allowed to read meters, remote and electronic reading devices.

(d) If there is a discrepancy between readings of a meter and a remote or electronic reading device, the meter reading shall govern.

#### **4. Default in Payment**

(a) When a customer is in default of payment of an account for water/wastewater supplied to/for the customer's premises, repairs material or other items furnished, or fails to comply with these Rules or Regulations, the water service may be terminated. The service may be terminated whether the default be on account of water supplied at the customer's present address or at any prior address of the customer.

(b) Where a water service has been turned off because of a violation of Rules and Regulations, or because of non-payment of bills due, a charge and/ or deposit as stated in the District's Billing Procedures and Fees shall be collected prior to restoring service.

#### **5. Unauthorized Use of Water**

(a) The obtaining of water service so as to avoid payment for such service, including but not limited to tampering with the meter, installing a bypass around the meter, connections for service without a meter, or by any other method, is prohibited and shall be cause for termination of service (*See Note Below*).

(b) Before water service which has been terminated as provided in Paragraph (a) may be restored, charges and fees will be payable as follows:

(1) Cost of removal of unauthorized piping, repair or replacement of any meter damaged by tampering, and all other incidental costs involved in the turn-off and turn-on.

(2) An estimated bill for water consumption as determined by the District.

**Note: State law provides for fine and imprisonment or both for theft of services or tampering with water services.**

#### **6. Customer Responsibility**

(a) The customer shall be liable for water consumed until provisions are made for the District to turn off the water service.

(b) When a customer is moving out of the premises and order the water meter read on a certain day, the water may be turned off when the meter is read, unless there is an application from a prospective customer already on file.

(c) Whenever it shall come to the knowledge of the District that a private water service, stop-box, valve, meter, manhole or cover thereof is broken or in dangerous or unsafe

condition, the District will notify the owner and customer to have the appurtenance or facility immediately repaired, and put in a safe and operable condition. The customer shall be responsible for any and all cost associated with the maintenance and repair of the water lines, meter and all other equipment pertaining to water service within their homes and on their property.

The District may turn off the water service until it is repaired and put in a safe and operable condition. In the event the District is required to shut service off, the expense shall be borne by the owner of the property. The District may turn off the water service until such expense is paid.

(d) All customers shall protect and safeguard water service pipes and fixtures and all owners, at their own expense, must keep service pipes from the water main and all their apparatus in good working order.

The District is not responsible for service pipes and fixtures. No claims shall be made or maintained against the District for damages due to the breaking of any service pipes or apparatus, nor for accidental failure in the supply of water.

(e) Customers shall operate valves and other appurtenances of their water piping system in such a manner that pressure surges are not transmitted to the District's water distribution system.

(f) in the case where there has been water consumption, but there is no customer, the owner of the premises shall be liable for the cost of water consumed.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
SID Representative

\_\_\_\_\_  
Homeowner

DECLARATION  
REGISTER OF DEEDS  
OF COVENANTS, CONDITIONS AND RESTRICTIONS  
FOR BALLENA

THIS DECLARATION, made on the date hereinafter set forth by Ballena Limited Partnership, a Nebraska limited Partnership, hereinafter referred to as the "Declarant", and Ralph A. and Mary Anne Burgett, husband and wife, hereinafter collectively referred to as the "Other Property Owners";

WTNESSETH:

WHEREAS, The Declarant is the Owner of the following described real property:

Lots 1 through 122, inclusive, of Ballena, a Subdivision, as surveyed. platted and recorded in Sarpy County, Nebraska, and

WHEREAS, The Other Property Owners are the owners of the following described real property:

Lots 34 and 107, in Ballena, a subdivision. as surveyed, platted and recorded in Sarpy County, Nebraska; and

WHEREAS, all of the above-described real estate has been zoned for single family use, and

WHEREAS, the Declarant and the Other Property Owners will convey said lots, subject to certain protective covenants, conditions, restrictions, reservations, liens and charges as hereinafter set forth,

NOW, THEREFORE, the Declarant and the Other Property Owner; hereby declare that all of the lots described above shall be held, sold, and conveyed subject to the following easements, restrictions, covenants, and conditions, all of which are for the purpose of enhancing and protecting the value, desirability and attractiveness of said lots. These easements, covenants, restrictions and conditions. shall run with said real property, and shall be binding upon all parties having or acquiring any right, title or interest in the above described lots, or any part thereof, and they shall inure to the benefit of each owner thereof.

ARTICLE I  
DEFINITIONS

- A. "Owner" shall mean and refer to the record owner, whether one or more persons or entities, of a fee simple title to any lot which is a part of the Properties, including contract sellers, but excluding those having such interest merely as security for the performance of an obligation.
- B. "Properties" shall mean and refer to all sublots that are subject to the Declaration or any supplemental Declaration under the provisions hereof, which shall initially consist of Lots 1 through 122, inclusive, of Ballena, a subdivision as surveyed, platted and recorded in Sarpy County, Nebraska.
- C. "Lot" shall mean and refer to anyone of Lots 1 through 122, inclusive, of Ballena, subdivision as surveyed, platted and recorded in Sarpy County, Nebraska.
- D. "Lots Adjoining Golf Course" shall mean and refer to all Lots, as defined above, for which one or more of the Lot boundary lines is shared with any boundary line of the golf course.
- E. "Lots Not Adjoining Golf Course" shall mean and refer to all Lots which have no boundary line in common with any boundary line of the golf course.
- F. "Declarant" shall mean and refer to BALLENA LIMITED PARTNERSHIP, a Nebraska Limited Partnership, its successors and assigns.
- G. "Other Property Owners" shall mean and refer to the current owners of Lots 34 and 107, Ballena, namely Ralph A. and Mary Anne Burgett, husband and wife.
- H. "Architectural Control Committee" shall mean the individual or committee appointed by the Declarant, its successors or assigns.
- I. "Applicant" shall mean Owner, Contractor, or Realtor.

ARTICLE II  
ARCHITECTURAL CONTROL

A. No dwelling, fence, wall, driveway, patio, patio enclosure, deck, rock, garden, swimming pool, television or radio antenna, satellite dishes, solar collecting panels or equipment, air conditioning equipment, wind-generating power equipment, or other external improvements, above or below the surface of the ground shall be built, erected, placed, planted, altered or otherwise maintained or permitted to remain on any Lot, nor shall any grading, excavation or tree removal be commenced without express written prior approval of the Declarant through its Architectural Control Committee.

B. The Declarant, through its Architectural Control Committee, shall consider general appearance, exterior color or colors, architectural character, harmony of external design and location in relation to surroundings, topography, location within the lot boundary lines, quality of construction and size and suitability for residential purposes as part of its review procedure. Only exterior colors of certain earth tone hues will be acceptable. Designs of a repetitive nature and/or

within close proximity to one another will not be approved. Superficial, cosmetic or minor architecture detail differences in like designs will not constitute a basis for approval. The Architectural Control Committee specifically reserves the right to deny permission to construct or place any of the above-mentioned improvements which it determines will not conform to the general character, plan and outline for the development of the Properties.

C. Documents submitted for approval shall be clear, concise, complete, consistent and legible. All drawings shall be to scale. Samples of materials to be included in the improvement may be required of the applicant at the discretion of the Architectural Control Committee. Submittals for the approval shall be made in duplicate and the comments and actions of the Architectural Control Committee will be identically marked on both copies of said submittals. One copy will be returned to the applicant, and one copy will be retained as part of the permanent records of the Committee. Each applicant shall submit to the Architectural Control Committee the following documents, materials and/or drawings:

1. Site plan indicating specific improvements and indicating Lot number, street address, and sidewalks.

2. Complete construction plans, including, but not limited to basement and upper floor plans, floor areas of each level, wall sections, stair and fireplace sections and exterior elevations clearly indicating flues or chimneys, type and extent of siding, roofing, other faces and/or veneer materials.

D. The approval or disapproval of the Architectural Control Committee as required in these Covenants shall be in writing. Failure of the Architectural Control Committee to give either written approval or disapproval of submitted plans within thirty (30) days after receipt of all of the documents above, by mailing such written approval or disapproval to the last known address of the applicant as shown on the submitted plans, shall operate as an Architectural Control Committee approval.

### ARTICLE III. RESTRICTIONS FOR RESIDENTIAL UNITS

A. The Lot shall be used only for residential purposes, and no lot shall contain more than one (1) detached, single family unit.

B. No building shall be created, altered, placed or permitted to remain on any Lot other than the one (1) detached, single family dwelling referred to above, and said dwelling shall conform to the following requirements:

1. Houses built on Lots Adjoining Golf Course shall comply with the following minimum size requirements:

- a. Each one story house shall contain no less than 1,800 square feet of Living Area above the basement level and exclusive of garage area.

b. Each one and one-half or two story house shall contain no less than 2,000 square feet of total Living Area above the basement level with a minimum of 1,200 square feet on the main floor, exclusive of garage area.

2. Houses built on Lots Not Adjoining Golf Course shall comply with the following minimum size requirements:

a. Each one-story house shall contain no less than 1,600 square feet of Living Area above the basement level and exclusive of garage area.

b. Each one and one-half or two story house shall contain no less than 1,800 square feet of total Living Area above the basement level with a minimum of 1,000 square feet on the main floor, exclusive of garage area.

3. Other house styles not described in 1 and 2 above will be permitted only if approved by the Architectural Control Committee and shall not be approved unless they are compatible with other homes to be built in Ballena in the opinion of the Architectural Control Committee in its sole and absolute discretion.

4. All houses shall, as a minimum, have attached, enclosed, side-by-side, two car garages which must contain a minimum area of 400 square feet built at approximately the main level of the house. Other or additional garages may be permitted at the discretion of the Architectural Control Committee.

C. For the purposes of these restrictions, two-story height shall, when the basement wall is exposed above finish grade, be measured from the basement ceiling on the exposed side(s) to the eave of the structure on the same side(s). Living Area means finished habitable space, measured to the exterior of the enclosing walls, and does not include porches, stoops, breezeways, courtyards, patios, decks, basements, garages or carports. The maximum height of the dwelling shall be thirty-five feet. The basement is not considered a story even if it is one hundred percent (100%) above grade on one or more sides, and essentially below grade on the other sides.

D. All buildings on all Lots shall comply with the set back requirements of the Zoning Code of Sarpy County, Nebraska as the same may be amended from time to time. In the event a waiver or variance of some of the zoning requirements for a Lot or Lots is granted by the appropriate authority, the Architectural Control Committee shall have the right and authority, but not the obligation, to grant in whole or in part the relaxation of requirements allowed by the waiver or variance, all in the sole and absolute discretion of the Architectural Control Committee.

E. Exposed portions of the foundation on the front of each dwelling are to be covered with clay-fired brick or stone even if a portion of those exposed foundations may be perpendicular, or nearly so, to the affronting street. Exposed portions of the foundation on the side of each dwelling facing the street, when said dwelling is located on a corner lot, are to be covered with clay-fired brick or stone. Exposed portions of the foundation on the sides, or rear, not facing a street of a dwelling located on a corner lot, and the exposed portion of the foundation on the sides and rear of every other dwelling shall be covered with clay-fired brick, stone, siding or shall be painted.

F. Portions of the front face wall or walls of each dwelling are to be covered with clay-fired brick or stone even if a portion of those faces may be perpendicular, or nearly so, to the affronting street. The position of the front face wall to be covered shall be subject to the approval of the Architectural Control Committee in its sole and absolute discretion and shall be no less than fifty (50%) percent of the front face wall area above the foundation, not including garage door area, on one story houses and no less than twenty-five (25%) percent of the front face wall area above the foundation, not including garage door area, on one and one half and two story houses.

G. Regarding fireplaces and flues constructed as a part of the dwelling on any Lot the following shall apply:

1. In the event that a wood-burning fireplace is constructed as a part of the dwelling on any Lot Adjoining Golf Course, any portion of said fireplace and/or the enclosure for the fireplace flue which protrudes from the exterior or above the roof of the dwelling shall be constructed of or finished with clay-fired brick or stone.

2. In the event that a mod-burning fireplace is constructed as a part of the dwelling in a manner so as to protrude beyond the outer perimeter of the front or side of the dwelling, or is exposed above the roof on a Lot Not Adjoining Golf Course, the enclosure of the fireplace and flue shall be constructed of, or finished with, clay-fired brick or stone. If the mod-burning fireplace and/or enclosure for the mod-burning fireplace flue is constructed in such a manner so as to protrude beyond the outer perimeter of the rear of the dwelling on a Lot Not Adjoining Golf Course, the enclosure of the mod-burning fireplace and flue shall be constructed of, or finished with, the same material as is the dwelling at the point from which the mod-burning fireplace and/or the flue protrudes or shall be constructed of, or finished with clay-fired brick or stone.

3. In the event that a non-mod-burning or direct vent fireplace is constructed as a part of the dwelling on any Lot and is vented directly through an exterior wall of the dwelling or is vented through the roof of the dwelling with a vent similar in style, size and location to that of a furnace flue, no clay-fired brick or stone closure will be required. Provided however, if said non-mod-burning or direct vent fireplace is constructed in such a manner so as to protrude beyond the outer perimeter of a front or side wall of the dwelling on a Lot Not Adjoining Golf Course or beyond the outer perimeter of any wall of the dwelling on a Lot Adjoining Golf Course, the protrusion for the fireplace shall be finished with clay-fired brick or stone. Also any fireplace vent which protrudes above the roof of any dwelling shall be finished with clay-fired brick or stone unless it is on the rear slope of the roof of a dwelling on a Lot Not Adjoining Golf Course or is vented in similar style, size and location to that of a furnace flue as shown herein.

4. No furnace flue may protrude more than four (4) feet from the roof of the dwelling, as measured from the top cap of the flue to the point from which the flue emerges from the roof. All furnace flues must be located on the rear side of the roof ridge within four feet of the roof ridge.

H. No fences may be built forward of the rear-most wall at each side (corner) of the rear of the dwelling. On Lots Adjoining Golf Course, no fence may be built within twenty-five (25') feet of a lot line which adjoins the golf courses. Fences shall be constructed only of wood, decorative iron, brick or stone or vinyl and are subject to the approval of the Architectural Control Committee referred to above. Wire or chain-link fences shall not be permitted. Temporary or permanent barbed

Wire, electrified, and/or snow fences are strictly prohibited.

I. No structure of a temporary character, trailer, basement, tent, shack, barn or other out building shall be erected on said Lot, or used as a residence, temporarily or permanently. No prefabricated or factory built house or residence, dwelling built elsewhere shall be moved onto or assembled on any of said Lots. No pre-cut dwelling shall be assembled on any of said Lots. No full or partial subterranean dwellings or log houses shall be constructed or erected on any Lot. No dwelling shall be moved from outside of the Properties onto any of said Lots.

J. No flat or mansard roof shall be permitted on any dwelling. All dwellings shall be roofed with sod shakes, wood shingles, or other roofing materials which have the approval of the Architectural Control Committee in its sole and absolute discretion.

K Public sidewalks are the responsibility of, and shall be constructed by, the then Owner of a Lot prior to the time of completion of a dwelling and before occupancy thereof. The extent of sidewalks, location, construction details, materials and grades shall be in accordance with the regulations of the City of Omaha and any revisions thereof. The maintenance of said sidewalks, after construction, shall be the responsibility of the Owners of each on the Lots.

L. The Declarant has created a water drainage plan by grading the Properties and installing improvements and easements for storm drainage in accordance with accepted engineering principles. No building shall be placed, nor any Lot graded, to interfere with such water drainage plan nor cause damage to the building or neighboring buildings or Lots.

M. No stable or other shelter for any animal, livestock, fowl or poultry shall be erected, altered, placed or permitted to remain on any Lot. No animals, livestock, fowl or poultry of any kind shall be raised, bred or kept on any Lot, except that dogs, cats, or other household pets maintained within the dwelling may be kept, provided that they are not kept, bred or maintained for any commercial purpose and, provided, that they are kept confined to the Lot of their owner and are not permitted to run loose outside the Lot of the Owner.

N. No incinerator or trash burner shall be permitted on any Lot. No garbage or trash can or container shall be permitted to remain outside of any dwelling unless completely screened from view from every street and from all other Lots in the subdivision and from the golf course. No garden, lawn or maintenance equipment of any kind whatsoever shall be stored or permitted to remain outside of any dwelling except while in actual use. No garage door shall be permitted to remain open except when entry to and exit from the garage are required. No clothesline shall be permitted outside of any dwelling at any time. Any exterior air conditioning condenser units or heat pump units shall be placed in the designated side or rear yard of the dwelling. Detached accessory buildings are not permitted.

O. No automobile, boat, camping trailer, van-type campers, auto-drawn trailer of any kind, mobile home, motorcycle, snowmobile or other self-propelled vehicles shall be stored or maintained outside of the garage. For purposes of the preceding provision, "stored or maintained outside of the garage" shall mean, parking the vehicle or trailer on the driveway, or any other part of the Lot, outside of the garage, for seven (7) or more consecutive days. All repair or maintenance work on automobiles, boats, camping trailers, van-type campers, auto-drawn trailers of any kind, mobile homes, motorcycles, snowmobiles or other self propelled vehicles done on the premises

must be done in the garage. The dedicated street right-of-way located between the pavement and the Lot line of any residential Lot shall not be used for the parking of any vehicle, boat, camper or trailer. Automobiles and other self-propelled vehicles parked out-of-doors within the premises above-described, or upon the streets thereof, must be in operating condition.

P. All Lots shall be kept free of rubbish, debris, merchandise and building material; however, building materials may be placed on Lots when construction is started on the main residential structure intended for such Lot. In addition, vacant Lots where capital improvements have not yet been installed shall not be used for dumping of earth or any other waste materials, and shall be maintained level and smooth enough for machine mowing. No vegetation on vacant Lots where capital improvements have not yet been installed shall be allowed to reach more than a maximum height of twelve (12) inches.

Q. Except for the purpose of controlling erosion on vacant Lots, no field crops shall be grown upon any Lot at any time.

R. No noxious or offensive activity shall be carried on upon any Lot, nor shall anything be done thereon which may be, or may become, an annoyance or nuisance to the neighborhood, including, but not limited to, odors, dust, glare, sound, lighting, smoke, vibration and radiation.

S. A dwelling on which construction has begun must be completed within one (1) year from the date the foundation was dug for said dwelling.

T. Small vegetable gardens and rock gardens shall be permitted only if maintained in the designated rear yard of any Lot, behind the dwelling on said Lot. Further, rock gardens must be approved by the Architectural Control Committee.

U. No residential dwelling shall be occupied by any person as a dwelling for such person until the construction of such dwelling has been completed, except for minor finish details as determined and approved by the Architectural Control Committee.

V. No advertising signs or posters of any kind shall be erected or placed on any of said Lots, except the residential "For Sale" and "Sold" signs, not exceeding six (6) square feet in size, shall be permitted and, provided further, that such restriction as to sign size shall not apply to signs erected by the Declarant, or his agents, in the development of Tiburon.

W. All driveways shall be constructed of concrete or brick.

X. The front, side and rear yards of all Lots shall be sodded, and two (2) trees, each not less than two (2) caliper inches in diameter, shall be planted in the front yard of each residence. No trees shall be planted in the dedicated street right-of-way located between the pavement and the Lot line. All yards shall be sodden and the trees planted within one (1) year from the date that construction for the residence on the Lot was initiated.

Y. No solar collecting panels or equipment, no wind generating power equipment shall be allowed on the Lots. No television antenna, no antenna of any kind or nature, no satellite dish over 18" in diameter, shall be allowed on the Lots unless completely screened from view from every street and from all other Lots in the Subdivision and from the golf course in a manner approved by

the Architectural Control Committee. Satellite dishes of 18" or less shall be permitted only with the approval of the Architectural Control Committee:

#### ARTICLE IV EASEMENTS AND LICENSES

A. A perpetual license and easement is hereby reserved in favor of and granted to the U. S. West Telephone Company, the City or County franchised cable television firm and/or the Declarant, and to Omaha Public Power District, their successors, and assigns, to erect and operate, maintain, repair, and renew cables, conduits, and other instrumentalities and to extend wires for the carrying and transmission of electric current for light, heat and power and for all telephone and telegraph and message services and cable television under a 8-foot strip of land adjoining the rear boundary lines of all interior Lots, a 16-foot strip of land adjoining the rear boundary lines of all exterior Lots and a 5-foot strip of land adjoining all side boundary lot lines and license being granted for the use and benefit of all present and future owners of said Lots; provided, however, that said lot line easement is granted upon the specific condition that if any said utility companies fail to construct wires or conduits along any of the said lot lines within 36 months of the date hereof, or if any wires or conduits are constructed but hereafter removed without replacement within 60 days after their removal, then this lot line easement shall automatically terminate and become void as to such unused or abandoned easementways. No permanent building shall be placed in perpetual easementway, but the same may be used for gardens, shrubs, landscaping and other purposed that do not then or later interfere with the aforesaid uses or rights herein granted.

B. All telephone, cable television and electric power service lines from property line to dwelling shall be underground.

#### ARTICLE V GENERAL PROVISIONS

A. The Declarant, or its assigns, or any Owner of a Lot named herein, shall have the right to enforce by proceeding at law or in equity, all restrictions, conditions, covenants, and reservations, now or hereinafter imposed by the provisions of this Declaration, either to prevent or restrain any violation of same, or to recover damages or other dues for such violation. Failure by the Declarant or by any Owner to enforce any covenant or restriction herein contained shall in no event be deemed a waiver of the right to do so thereafter.

B. The covenants and restrictions of this Declaration shall run with and bind the land for a term of twenty-five (25) years from the date this Declaration is recorded. This Declaration may be amended by the Declarant, or any person, firm, corporation, partnership, or entity designated in writing by the Declarant, in any manner it shall determine in its full and absolute discretion for a period of five (5) years from the date hereof. Thereafter this Declaration may be amended by an instrument signed by the Owners of not less than ninety percent (90%) of the Lots covered by this Declaration.

C. Invalidation of anyone of these covenants by judgment or court order shall in no way effect any of the other provisions hereof which shall remain in full force and effect.



**Kristi Weispfenning**

---

**From:** <lharrow@cox.net>  
**Date:** Wednesday, January 04, 2012 2:26 PM  
**To:** "Kristi Weispfenning" <rwhre@hunterlaw.omhcoxmail.com>  
**Subject:** Fwd: Re: Notes List for the January Board Meeting

Kristi,

Please add a discussion item concerning covenants to our agenda.

--

Lee

> From: "Tim Goodman" <tpghawk@cox.net>  
> To: <lharrow@cox.net>  
> Subject: Re: Notes List for the January Board Meeting  
> Date: Wed, 4 Jan 2012 12:51:41 -0600  
>  
> Hi Lee - I would like to add to your list - Who is responsible for our  
> residents to notify of covenant infractions? Thanks. Tim  
>  
> ----- Original Message -----  
> From: <lharrow@cox.net>  
> To: "Kristi Weispfenning" <rwhre@hunterlaw.omhcoxmail.com>  
> Cc: <steven.moore1@cox.net>; <threeaces@cox.net>; <tldein@cox.net>;  
> <tpghawk@cox.net>  
> Sent: Tuesday, January 03, 2012 6:52 PM  
> Subject: Notes List for the January Board Meeting  
>  
>  
>> See attached. I think the next meeting is the 11th.  
>> --  
>> Lee  
>

**Kristi Weisfenning**

---

**From:** "Chris Lambert" <CLambert@ofwf.com>  
**Date:** Thursday, December 22, 2011 3:59 PM  
**To:** <rwhre@hunterlaw.omhcoxmail.com>  
**Attach:** 2011 Financial Statements - CERTIFIED.pdf  
**Subject:** Financial Statements for SID 192 fiscal year ending 6/30/2011  
Kristi,

Attached are the financial statements for SID 192 fiscal year ending 6/30/2011. Please provide a copy, and retain a copy, of the attached financial statements to the board of trustees. If you have any questions please do not hesitate to contact John Keblesh or myself. Have a wonderful holiday.

Best regards,

Christopher A. Lambert  
*Quickbooks Certified ProAdvisor*



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**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
WITH  
INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED JUNE 30, 2011**

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

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Daniel R. Holt, C.P.A.  
Daniel A. Dudley, C.P.A.  
Geoffrey F. Schnathorst, C.P.A.  
Catherine T. Kellogg, C.P.A.

## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Sanitary and Improvement District No. 192  
of Sarpy County, Nebraska

We have audited the accompanying financial statements of the governmental activities and each major fund of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, as of June 30, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2011, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the budgetary information presented on pages 12 through 15 in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The information on pages 16 and 17 is presented for purposes of additional analysis and is not a required part of the financial statements. The information required by Nebraska statutes and the trustees and related bonds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*O'Donnell, Ficenec, Wills & Ferdig, LLP*

November 16, 2011

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET  
JUNE 30, 2011**

ASSETS	General Fund	Debt Service Fund	Service Fee Fund	Total	Reconciling Items	Statement of Net Assets
Cash - County Treasurer	\$ 15,595	\$ 94,375	\$ 17,251	\$ 127,221	\$ -	\$ 127,221
Investments	-	274,917	-	274,917	-	274,917
Taxes Receivable	81,304	101,632	-	182,936	-	182,936
Special Assessments Receivable	-	77,278	-	77,278	-	77,278
Water Use Fees Receivable	-	-	684	684	-	684
Accrued Interest Receivable -						
Investments	-	-	-	-	37	37
Special Assessments	-	-	-	-	42,062	42,062
Land	-	-	-	-	30,275	30,275
Capital Assets, Net of Accumulated Depreciation	-	-	-	-	2,429,612	2,429,612
<b>Total Assets</b>	<b><u>\$ 96,899</u></b>	<b><u>\$ 548,202</u></b>	<b><u>\$ 17,935</u></b>	<b><u>\$ 663,036</u></b>	<b><u>\$ 2,501,986</u></b>	<b><u>\$ 3,165,022</u></b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 17,040	\$ -	\$ 26,298	\$ 43,338	\$ -	\$ 43,338
Accrued Interest on Bonds	-	-	-	-	43,012	43,012
Accrued Interest on Warrants	-	-	-	-	3,704	3,704
Deferred Revenue -						
Property Taxes	6,243	7,804	-	14,047	(14,047)	-
Special Assessments	-	77,278	-	77,278	(77,278)	-
Deposit Payable	-	-	1,429	1,429	-	1,429
Warrants Outstanding -						
Due After One Year	118,323	-	-	118,323	-	118,323
Bonds Payable -						
Due Within One Year	-	-	-	-	15,000	15,000
Due After One Year	-	-	-	-	3,065,000	3,065,000
<b>Total Liabilities</b>	<b><u>141,606</u></b>	<b><u>85,082</u></b>	<b><u>27,727</u></b>	<b><u>254,415</u></b>	<b><u>3,035,391</u></b>	<b><u>3,289,806</u></b>
<b>FUND BALANCES/NET ASSETS</b>						
Fund Balances:						
Restricted by Legislation	-	463,120	-	463,120	(463,120)	-
Unassigned	(44,707)	-	(9,792)	(54,499)	54,499	-
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 96,899</u></b>	<b><u>\$ 548,202</u></b>	<b><u>\$ 17,935</u></b>	<b><u>\$ 663,036</u></b>		
Net Assets -						
Invested in Capital Assets, Net of Related Debt					(109,882)	(109,882)
Restricted for Debt Service					37,059	37,059
Unrestricted (Deficit)					(51,961)	(51,961)
<b>Total Net Assets (Deficit)</b>					<b><u>(124,784)</u></b>	<b><u>(124,784)</u></b>
<b>Total Liabilities and Net Assets</b>					<b><u>\$ 2,501,986</u></b>	<b><u>\$ 3,165,022</u></b>

See Notes to Financial Statements.

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**STATEMENT OF ACTIVITIES AND  
GOVERNMENTAL FUNDS REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2011**

	General Fund	Debt Service Fund	Service Fee Fund	Total	Reconciling Items	Statement of Activities
<b>REVENUES:</b>						
Property Taxes	\$ 182,720	\$ 228,406	\$ -	\$ 411,126	\$ (13,845)	\$ 397,281
Motor Vehicle Fees	489	611	-	1,100	-	1,100
Homestead Exempt Allocation	297	373	-	670	-	670
Interest on Investments	-	383	-	383	(72)	311
Special Assessments	-	14,452	-	14,452	(14,452)	-
Interest on Specials	-	6,735	-	6,735	475	7,210
Program -Water Use Fees	-	-	50,122	50,122	-	50,122
Total Revenues	<u>183,506</u>	<u>250,960</u>	<u>50,122</u>	<u>484,588</u>	<u>(27,894)</u>	<u>456,694</u>
<b>EXPENDITURES/EXPENSES:</b>						
Current Operations	129,298	20,348	56,011	205,657	60,752	266,409
Debt Service -						
Warrants Paid (Net)	-	250	-	250	(250)	-
Interest on Warrants	14,542	-	-	14,542	(4,883)	9,659
Bond Issuance Costs	-	105,750	-	105,750	-	105,750
Bond Principal	-	15,000	-	15,000	(15,000)	-
Bond Interest	-	133,354	-	133,354	16,361	149,715
Total Expenditures/Expenses	<u>143,840</u>	<u>274,702</u>	<u>56,011</u>	<u>474,553</u>	<u>56,980</u>	<u>531,533</u>
Excess (Deficiency) of Revenues Over Expenditures/Expenses	39,666	(23,742)	(5,889)	10,035	(84,874)	(74,839)
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds of Refunding Bonds	-	2,115,000	-	2,115,000	(2,115,000)	-
Refunded Bonds Paid	-	(2,040,000)	-	(2,040,000)	2,040,000	-
Total Other Financing Source(Uses)	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>(75,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) Over Expenditures Change In Net Assets	39,666	51,258	(5,889)	85,035	(85,035)	-
	-	-	-	-	(74,839)	(74,839)
<b>FUND BALANCES/NET ASSETS:</b>						
Beginning of the Year (Deficit)	(84,373)	411,862	(3,903)	323,586	(373,531)	(49,945)
End of the Year (Deficit)	<u>\$ (44,707)</u>	<u>\$ 463,120</u>	<u>\$ (9,792)</u>	<u>\$ 408,621</u>	<u>\$ (533,405)</u>	<u>\$ (124,784)</u>

See Notes to Financial Statements.

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. *General -***

Sanitary and Improvement District No. 192 (the District), commonly known as Ballena, is a political subdivision of the State of Nebraska located in Sarpy County. The District is governed by a Board of Trustees elected by a majority of the owners of property located within the district. The District primarily finances and provides for construction and maintenance of public improvements for the citizens of the District.

**B. *Reporting Entity -***

The District is a special-purpose government that meets all of the criteria to be reported as a primary government. The criteria include having a separate elected governing body, being legally separate, and being fiscally independent of other state and local governments.

**C. *Basic Financial Statements -***

The District presents combined government-wide and fund financial statements as optionally allowed.

**Government-wide Financial Statements -** The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. The government-wide financial statements are presented using full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Net assets are reported in three components: invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

**Fund Financial Statements -** The Governmental Funds Balance Sheet and Governmental Funds Revenues, Expenditures, and Changes in Fund Balances display information about the government by reporting activity by major funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the methods by which spending activities are controlled.

The District's financial statements present the following major governmental funds:

**General Fund -** The general fund is the operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

**Debt Service Fund -** The debt service fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

**Service Fee Fund -** The service fee fund is used to account for the collection of user fees to help defray the costs of providing services to property owners in the District.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### D. *Reconciling Items Column -*

Amounts in the reconciling items column reconcile the fund financial statements to the government-wide financial statements. The significant reconciling items are:

1. Accrued interest receivable on investments or special assessments and related interest income are not reported on the government funds financial statements, but are included on the government-wide financial statements.
2. Costs of capital assets purchased for use in governmental activities are recognized as expenditures on the government funds financial statements, but are capitalized and depreciated on the government-wide financial statements.
3. Taxes or any special assessments levied but not collected are included in the government funds financial statements as deferred revenue, but are included in the government-wide financial statements as revenue when levied and interest is reported as revenue as earned.
4. Long-term debt (bonds and warrants) and related accrued interest are not reported as a liability in the government funds financial statements, but are reported as current and long-term liabilities in the government-wide financial statements.
5. The effects of the above differences are included to convert the reported governmental fund balances to the three components of net assets required by generally accepted accounting principles (GAAP) in the combined financial statements.

### E. *Measurement Focus and Basis of Accounting -*

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting. The Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting.

Basis of accounting refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual - Government activities and net assets in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.
2. Modified Accrual - The government funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual; i.e., both measurable and available during the current year or within 60 days after year end. If present, special assessments and related interest are recognized as revenue only as collected. Special assessments levied but not due are reported as receivables and deferred revenue on the fund balance sheets. Expenditures are generally recognized under the modified accrual basis when the related liability is incurred, except principal and interest on general obligation long-term debt, if any, is recognized when due.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Revenues -**

The District has two types of revenues as follows -

1. Program Revenue - Program revenues are those collections that derive directly from the program itself. Program revenues reduce the net cost of the function financed from the District's general revenues. The District's program revenues consist primarily of water use fees. Revenue reported by the service fee fund includes the applicable sales tax, while sales tax remitted is reported as an expenditure.
2. General Revenue - General revenues are all revenues that are not required by GAAP to be classified as program revenues. The District's general revenues consist primarily of property and other taxes and interest.

**G. Use of Estimates -**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

**H. Capital Assets -**

Capital assets, which may include property, equipment, and infrastructure assets, are reported in the government-wide financial statements. All capital assets are stated at acquisition or construction cost plus other costs applicable thereto. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Repair and maintenance costs are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Curbs and Sidewalks	15 years
Other Infrastructure	50 years

Generally accepted accounting principles require the costs of infrastructure which the District will not maintain or own (primarily electric distribution system) to be reported in current year expenditures as contribution-in-aid of construction. Accordingly, these costs are not capitalized as part of reported capital assets.

**I. Fair Value of Financial Instruments -**

The District estimates that there is no significant difference between the fair value of financial instruments and the amounts reflected as assets and liabilities on the combined balance sheet.

**J. Concentrations -**

Receivables for property taxes are due from property owners only within the boundaries of the District located in Sarpy County, Nebraska.

**K. Implementation of New Fund Balance Reporting -**

Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, was implemented during the year ended June 30, 2011. For the first time the fund financial statements include:

**Nonspendable Fund Balances -** Includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The District had no amounts that were nonspendable at June 30, 2011.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Restricted Fund Balances - Include amounts with constraints placed on the use of resources externally by third parties or by law through constitutional provisions or enabling legislation.

Unassigned Fund Balance – This is the residual classification for the general fund; it represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purpose within the general fund.

When an expenditure is incurred for which both restricted or unrestricted fund balances are available, the District considers restricted funds to be spent first.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

The County Treasurer is the ex officio treasurer of the District. All deposits and investments of the District are held by the County Treasurer in the County's name. The County Treasurer is responsible for insuring that all deposits are collateralized in accordance with state law. State law also limits investments of Sanitary and Improvement Districts to securities issued by the U.S. Government.

As of June 30, 2011, the District's investments consist of treasury bills with an original cost of \$274,917 and a maturity value of \$275,000.

**NOTE 3 - SPECIAL ASSESSMENTS**

Special assessments for infrastructure and capital improvements were levied on January 29, 2002, in the amount of \$1,474,524 and are due in 10 annual installments beginning January 29, 2003. Interest is at 8.5% per annum until delinquent and 10.5% per annum thereafter until paid. As of June 30, 2011, the unpaid balance was \$1,887, of which none was delinquent.

Special assessments were levied on March 4, 2004, in the amount of \$345,537 and are due in 10 annual installments beginning March 4, 2005. Interest is at 7.5% per annum until delinquent and 9.5% per annum thereafter until paid. As of June 30, 2011, the unpaid balance was \$75,390, of which \$47,128 was delinquent.

**NOTE 4 - CAPITAL ASSETS**

Details of changes in capital asset costs and depreciation reported in governmental activities are as follows:

	June 30, 2010	Additions	June 30, 2011
Section I -			
Paving	\$ 169,289	\$ -	\$ 169,289
Water (Well)	192,215	-	192,215
Other	76,000	-	76,000
Section II -			
Paving and Storm Sewer	932,773	-	932,773
Sanitary Sewer	602,779	-	602,779
Water System	236,708	-	236,708

**NOTE 4 - CAPITAL ASSETS (Continued)**

	June 30, 2010	Additions	June 30, 2011
Sanitary Sewer, Paving and Storm Sewer	414,193	-	414,193
Water Well System -			
Well and Distribution System	149,573	-	149,573
Water Line Construction Costs	92,038	-	92,038
Lake Improvements	50,512	-	50,512
Median Improvements	25,704	-	25,704
Park Improvements	95,797	-	95,797
Total Cost	<u>3,037,581</u>	<u>-</u>	<u>3,037,581</u>
Less - Accumulated Depreciation	547,217	60,752	607,969
Cost Less Accumulated Depreciation	<u>\$ 2,490,364</u>	<u>\$ 60,752</u>	<u>\$ 2,429,612</u>

**NOTE 5 - WARRANTS OUTSTANDING**

A summary of changes in warrants outstanding for the year is as follows:

	General Fund	Debt Service Fund	Total
Outstanding June 30, 2010	\$ 166,035	\$ 250	\$ 166,285
Warrants Issued	125,419	15,414	140,833
Warrants Retired	(173,131)	(15,664)	(188,795)
Outstanding June 30, 2011	<u>\$ 118,323</u>	<u>\$ -</u>	<u>\$ 118,323</u>

General fund warrants are due three years from date of issuance. Long-term warrants for construction of capital assets issued in the debt service fund are due five years from date of issuance. All general fund warrants were registered. Registered warrants bear interest at 7% per annum.

**NOTE 6 - BONDS PAYABLE**

General obligation bonds totaling \$1,000,000, issued August 15, 2007, with an unpaid balance of \$980,000 at June 30, 2011, are due serially through August 15, 2027. Interest is payable semi-annually at 4.05% to 5.10% per annum. The bonds are callable on or after August 15, 2012, at par plus accrued interest.

General obligations refunding bonds totaling \$2,115,000, issued April 1, 2011, with an unpaid balance of \$2,115,000 at June 30, 2011, are due serially through August 15, 2031. Interest is payable semi-annually at 1.03% to 5.75% per annum. The bonds are callable on or after February 15, 2016, at par plus accrued interest.

**NOTE 6 - BONDS PAYABLE (Continued)**

Changes in total bonds outstanding for the year are as follows:

	<b>Bonds</b>
Outstanding June 30, 2010	\$ 3,020,000
Bonds Issued	2,115,000
Bonds Retired	(2,055,000)
Outstanding June 30, 2011	<u>\$ 3,080,000</u>

Future maturities of bond principal and interest are as follows:

<b>Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Requirements</b>
2012	\$ 15,000	\$ 136,324	\$ 151,324
2013	80,000	146,753	226,753
2014	85,000	144,875	229,875
2015	95,000	142,450	237,450
2016	100,000	139,458	239,458
2017-2021	605,000	631,851	1,236,851
2022-2026	765,000	473,440	1,238,440
2027-2031	1,335,000	248,374	1,583,374
	<u>\$ 3,080,000</u>	<u>\$ 2,063,525</u>	<u>\$ 5,143,525</u>

**NOTE 7 - CURRENT REFUNDING OF BONDS**

On April 1, 2011, the District issued \$2,115,000 in general obligation refunding bonds with an average interest rate of 5.1%. The net proceeds, together with \$30,750 of available cash, were used to refund \$2,115,000 of Series 2004 general obligation bonds. As a result of the refunding, the District increased its cash requirements by approximately \$742,500, but recognized an economic gain (difference between the net present value of the old and the new debt service payments) of approximately \$19,000 and extended the repayment period by 7 years.

**NOTE 8 - PROPERTY TAXES**

Property taxes are levied in September and attach as an enforceable lien on the assessed property as of December 31. The first half payment becomes delinquent April 1 of the following year and the second half payment becomes delinquent August 1 of the following year. The County Treasurer bills and collects all property taxes for the District. Delinquent taxes are considered fully collectible and, therefore, no allowance for uncollectible taxes is provided.

The District levied taxes for 2010-2011 at the rate of \$0.900011 per \$100 on property valuation of \$45,441,499.

**NOTE 9 - DEFICIT FUND BALANCES/NET ASSETS**

The general fund, service fee fund and government-wide unrestricted net assets are in a deficit position at June 30, 2011. It is anticipated that future revenues will be sufficient to fund the deficits.

**NOTE 10 - RISK MANAGEMENT**

The District is exposed to various risks of loss, including those related to torts: theft of, damage to, and destruction of assets, including natural disasters; and errors and omissions. Significant losses are covered by commercial insurance for general liability. The District has no commercial insurance coverage for losses related to general fixed assets. The District has not incurred any losses that exceeded insurance coverage since its inception.

**NOTE 11 - NONCOMPLIANCE**

The District exceeded the budgeted expenditures in the General fund by \$28,802, in the Debt Service Fund by \$1,807,133, and in the Service Fee Fund by \$2,088.

The average weekly cash balance in the Service Fee Fund checking account exceeded \$5,000 throughout the year. Nebraska statutes require the excess cash to be deposited with the County Treasurer.

**NOTE 12 - SUBSEQUENT EVENTS**

In preparing these financial statements, the Trustees have evaluated subsequent events between June 30, 2011 and November 16, 2011, the date the financial statements were available to be issued, and believe that no events have occurred that require adjustment of, or disclosure in, the financial statements.

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**REQUIRED SUPPLEMENTARY INFORMATION**

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**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2011**

	Budget Amounts	Actual Budget Basis Amounts	Variance Favorable (Unfavorable)
<b>RECEIPTS:</b>			
Property Taxes	\$ 181,766	\$ 185,726	\$ 3,960
Motor Vehicle Fees	600	489	(111)
Miscellaneous Income	-	14	14
Homestead Exemption	-	299	299
Total Receipts	182,366	186,528	4,162
<b>DISBURSEMENTS:</b>			
Current Operations -			
Audit and Accounting	4,800	5,100	(300)
Bookkeeping	3,000	-	3,000
Collection Fees	3,635	3,609	26
Engineering Fees	10,000	10,790	(790)
Ground Maintenance	5,000	3,682	1,318
Insurance and Trustee Bonds	5,935	5,964	(29)
Legal Fees	18,000	16,389	1,611
Publication Costs	1,500	1,288	212
Repairs and Maintenance	10,000	541	9,459
Sewer Operation	23,300	20,196	3,104
Sewer Maintenance	9,100	13,565	(4,465)
Street Lighting	2,310	2,456	(146)
Street Cleaning	650	630	20
Trash Removal	15,000	14,362	638
Well Maintenance	5,000	955	4,045
Well Operation	16,200	29,503	(13,303)
Debt Service -			
Warrants Paid - Net	25,000	47,710	(22,710)
Interest on Warrants	4,050	14,542	(10,492)
Total Disbursements	162,480	191,282	(28,802)
Excess Receipts (Disbursements)	\$ 19,886	(4,754)	\$ (24,640)

**RECONCILE TO GENERALLY ACCEPTED  
ACCOUNTING PRINCIPLES FUND BALANCE:**

Taxes Receivable	(9,159)
Deferred Revenue - Taxes	6,153
Account Payables	(286)
Warrants Payable	47,712
Subtotal	39,666
Fund Balance (Deficit) - Beginning	(84,373)
Fund Balance (Deficit) - Ending	\$ (44,707)

See Notes to Budgetary Comparison Schedules

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - DEBT SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2011**

	Budget Amounts	Actual Budget Basis Amounts	Variance Favorable (Unfavorable)
<b>RECEIPTS:</b>			
Property Taxes	\$ 227,212	\$ 232,163	\$ 4,951
Homestead Exemption	-	373	(373)
Motor Vehicle Fees	780	611	(169)
Special Assessments and Interest	2,342	21,187	18,845
Interest on Investments	200	383	183
Refunding Bond Proceeds	-	2,009,250	2,009,250
Total Receipts	<u>230,534</u>	<u>2,263,967</u>	<u>2,032,687</u>
<b>DISBURSEMENTS:</b>			
Current Operations -			
Broker/Fiscal Fees	1,500	1,666	(166)
Collection Fees	4,544	4,511	33
Legal Fees	-	13,747	(13,747)
Special Assessments Commission	100	424	(324)
Debt Service -			
Warrants Paid, Net	250	250	-
Bond Principal	120,000	2,055,000	(1,935,000)
Bond Interest	150,425	133,354	17,071
Bond Requirement (Future)	125,000	-	125,000
Total Disbursements	<u>401,819</u>	<u>2,208,952</u>	<u>(1,807,133)</u>
Excess Receipts (Disbursements)	<u>\$ (171,285)</u>	55,015	<u>\$ 225,554</u>
<b>RECONCILE TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FUND BALANCE:</b>			
Taxes Receivable		(11,449)	
Deferred Revenue - Taxes		<u>7,692</u>	
Subtotal		51,258	
Fund Balance - Beginning		411,862	
Fund Balance - Ending		<u>\$ 463,120</u>	

See Notes to Budgetary Comparison Schedules

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - SERVICE FEE FUND  
FOR THE YEAR ENDED JUNE 30, 2011**

	Budget Amounts	Actual Budget Basis Amounts	Variance Favorable (Unfavorable)
<b>RECEIPTS:</b>			
Water Use Fees	\$ 41,000	\$ 52,443	\$ 11,443
Total Receipts	<u>41,000</u>	<u>52,443</u>	<u>11,443</u>
<b>DISBURSEMENTS:</b>			
Current Operations -			
Water Use Processing	9,000	10,791	(1,791)
Water Purchased for Resale	25,000	22,042	2,958
Water- Utility	-	128	(128)
Sales Tax Remitted	2,300	2,479	(179)
Bank Fees	200	159	41
Bookkeeping	1,300	3,800	(2,500)
Sewer -Lift Station- Utility	-	489	(489)
Lock Box Fees	70	70	-
Total Disbursements	<u>37,870</u>	<u>39,958</u>	<u>(2,088)</u>
Excess Receipts (Disbursements)	<u>\$ 3,130</u>	<u>12,485</u>	<u>\$ 9,355</u>
<b>RECONCILE TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FUND BALANCE:</b>			
Taxes Receivable		(2,320)	
Account Payables		<u>(16,054)</u>	
Subtotal		(5,889)	
Fund Balance - Beginning		(3,903)	
Fund Balance - Ending		<u>\$ (9,792)</u>	

See Notes to Budgetary Comparison Schedules

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**Notes to Budgetary Comparison Schedules**

1. The budget amounts are original and final amounts for the year.
2. The Board of Trustees follow these procedures in establishing the budgetary data reported in the financial statements:
  - a. In accordance with Nebraska Statutes, the Trustees prepare a proposed budget for the upcoming year.
  - b. Notice of place and time is published at least five days prior to the public hearing.
  - c. Public hearings are conducted to obtain taxpayer comment.
  - d. Budgets for the general, debt service and service fee funds are adopted on the cash basis.
  - e. A summary budget for all funds is adopted.
  - f. After publication and hearing, the District is required to file a copy of the adopted budget with the Nebraska Auditor of Public Accounts and the Sarpy County Clerk on or before September 20.
  - g. The Board of Trustees may authorize supplemental appropriations during the year. No such appropriations were made during this year. All appropriations expire at the end of the year.

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**OTHER SUPPLEMENTARY INFORMATION**

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**INFORMATION REQUIRED BY NEBRASKA STATUTES  
FOR THE YEAR ENDED JUNE 30, 2011**

Total Receipts from All Sources	\$ 2,502,938
Amount Spent for Sewage Disposal	\$ 42,578
Amounts Expended on Water Mains	None
Gross Amount of Sewage Processed	None
Cost Per Thousand Gallons of Processing Sewage	None
Amount Expended for -	
A. Maintenance and Repairs	\$ 18,743
B. New Equipment	None
C. New Construction Work	None
D. Property Purchased	None
Number of Employees	None
Salaries and Fees Paid Employees	None
Total Amount of Taxes Levied Upon the Property within the District	\$ 408,978

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**TRUSTEES AND RELATED BONDS  
JUNE 30, 2011**

<b>Name</b>	<b>Trustees</b>	<b>Office</b>	<b>Insurer</b>	<b>Related Bonds</b>	<b>Amount</b>
Lee Harrow		Chairman	Western Surety Company		\$ 5,000
Timothy Goodman		Clerk	Western Surety Company		20,000
Tom Dein		Trustee			*
Steven Moore		Trustee			*
Morrie Naumann		Trustee			*

\*Bonds are not required on the trustees other than the chairman and the clerk.

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Catherine T. Kellogg, C.P.A.

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees  
Sanitary and Improvement District No. 192  
of Sarpy County, Nebraska

We have audited the financial statements of the governmental activities and each major fund of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 16, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings in part 2 that we consider to be a significant deficiency in internal control over financial reporting. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed four instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. These instances of noncompliance are described on the accompanying Schedule of Findings in part 2.

This report is intended solely for the information and use of management, the Board of Trustees and Auditor of Public Accounts of the State of Nebraska, and is not intended to be and should not be used by anyone other than these specified parties.

*O'Donnell, Ficenec, Wills & Ferdig, LLP*

November 16, 2011

**SANITARY AND IMPROVEMENT DISTRICT NO. 192  
OF SARPY COUNTY, NEBRASKA**

**SCHEDULE OF FINDINGS  
YEAR ENDED JUNE 30, 2011**

**PART 1: SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS**

- (a) We have issued unqualified opinions in our report on the financial statements of Sanitary and improvement District No 192 of Sarpy County, Nebraska for the year ended June 30, 2011.
- (b) One control deficiency disclosed during the audit of the financial statement is reported in the report on internal control over financial reporting and on compliance and other matters required by *Government Auditing Standards*. This condition is considered a significant deficiency.
- (c) Four instances of noncompliance considered material to the District's financial statement were disclosed by the audit.
- (d) The audit disclosed no audit findings which are required to be reported in accordance with *Government Auditing Standards*.

**PART 2: FINDINGS RELATED TO THE FINANCIAL STATEMENTS:**

Significant Deficiencies:

**Criteria:** The District's ability to report financial data consistent with the assertions of management in the financial statements.

**Condition:** The District is unable to, and has not established internal controls over the financial report process.

**Cause:** The District, which is not statutorily required to do so, has chosen to not employ personnel with the training needed to prepare its annual financial statements, complete with notes, and supplementary information in accordance with the modified cash basis of accounting.

**Effect:** Potential reporting of financial data inconsistent with the assertions of management.

**Response:** Prudent management requires that the potential benefit from an internal control must exceed its cost to implement, otherwise it is not practical to correct the deficiency. Curing the reported deficiency would not be cost effective and no action will be taken.

Instances of Non-Compliance:

The district disbursements during the year ended June 30, 2011, exceed the amount budgeted for the General Fund by \$28,802, the Debt Service Fund by \$1,807,133 and the Service Fee Fund by \$2,088.

The average weekly balance in the checking account of the Service Fee Fund exceeded \$5,000 throughout the entire year.

1/6/2012  
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\*\*\*\* COUNTY TREASURER GENERAL LEDGER \*\*\*\*  
DETAIL REVENUE LISTING PER FUND  
FOR: DECEMBER 2011

PAGE: 1

FUND: 8092	SID #192 GENERAL	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	23,505.00	15,594.96
15100	- BEGINNING INVESTMENT ON HAND	0.00	0.00
BEGINNING BALANCE:		23,505.00	15,594.96
TAX RECEIPT COLLECTIONS:			
30137	- 2011 PERSONAL PROPERTY TAX	4.44	4.44
30336	- 2010 REAL ESTATE TAXES	0.00	81,083.37
30337	- 2011 REAL ESTATE TAXES	2,990.84	2,990.84
TAX RECEIPT TOTALS:		2,995.28	84,078.65
34401	- HOMESTEAD EXEMP ALLOCATION	0.00	59.72
34601	- MOTOR VEHICLE PRO RATE	0.00	47.27
OTHER RECEIPT TOTALS:		0.00	106.99
60000	- DISBURSEMENTS	0.00	-71,658.65
60001	- PROPERTY TAX COMMISSION	-59.91	-1,681.58
10000	ENDING CASH ON HAND	26,440.37	26,440.37
15100	ENDING INVESTMENT ON HAND	0.00	0.00
GRAND TOTALS		26,440.37	26,440.37

1/6/2012  
08:58:18

\*\*\*\* COUNTY TREASURER GENERAL LEDGER \*\*\*\*  
DETAIL REVENUE LISTING PER FUND  
FOR: DECEMBER 2011

PAGE: 1

FUND: 8392	SID #192 BOND	M-T-D	Y-T-D
10100	- BEGINNING CASH ON HAND	309,042.83	94,374.63
15100	- BEGINNING INVESTMENT ON HAND	84,993.06	274,917.46
BEGINNING BALANCE:		394,035.89	369,292.09
TAX RECEIPT COLLECTIONS:			
30137	- 2011 PERSONAL PROPERTY TAX	5.55	5.55
30336	- 2010 REAL ESTATE TAXES	0.00	101,356.55
30337	- 2011 REAL ESTATE TAXES	3,738.64	3,738.64
TAX RECEIPT TOTALS:		3,744.19	105,100.74
31701	- SPECIAL ASSESSMENTS	0.00	1,996.30
34401	- HOMESTEAD EXEMP ALLOCATION	0.00	74.65
34601	- MOTOR VEHICLE PRO RATE	0.00	59.10
51001	- INTEREST ON INVESTMENTS	0.00	82.54
OTHER RECEIPT TOTALS:		0.00	2,212.59
60000	- DISBURSEMENTS	0.00	-76,758.29
60001	- PROPERTY TAX COMMISSION	-74.88	-2,102.00
60002	- SPECIAL ASSESSMENT COMM	0.00	-39.93
15100	- INVESTMENTS	0.00	-189,924.40
10000	ENDING CASH ON HAND	312,712.14	312,712.14
15100	ENDING INVESTMENT ON HAND	84,993.06	84,993.06
GRAND TOTALS		397,705.20	397,705.20

**SID 192**  
**Profit & Loss YTD Comparison**  
 July 1, 2011 through January 10, 2012

	<u>Jul 1, '11 - Jan 10, 12</u>	<u>Jul 1, '11 - Jan 10, 12</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
personal property tax	9.99	9.99
Real Estate Taxes	189,169.40	189,169.40
Motor Vehicle Pro Rate	106.37	106.37
Homestead Exemp Allocation	134.37	134.37
Services Fee Income	45,011.13	45,011.13
Interest on Investments	41.71	41.71
<b>Total Income</b>	<u>234,472.97</u>	<u>234,472.97</u>
<b>Expense</b>		
return deposit item	62.52	62.52
Reconciliation Discrepancies	-8.00	-8.00
Sewer		
Sewer Use Fees	11,501.28	11,501.28
Sewer lift station fees SID 176	9,220.26	9,220.26
<b>Total Sewer</b>	<u>20,721.54</u>	<u>20,721.54</u>
Attorney Fees	15,390.70	15,390.70
Bank Charge	37.00	37.00
Bookkeeping Fees		
Water	4,300.00	4,300.00
<b>Total Bookkeeping Fees</b>	<u>4,300.00</u>	<u>4,300.00</u>
Bond Payments	76,258.29	76,258.29
Engineering Fees		
Utilities	1,100.00	1,100.00
Engineering Fees - Other	1,712.50	1,712.50
<b>Total Engineering Fees</b>	<u>2,812.50</u>	<u>2,812.50</u>
Fiscal Agent Fees	500.00	500.00
Ground Maintenance		
168th Winterize	105.00	105.00
<b>Total Ground Maintenance</b>	<u>105.00</u>	<u>105.00</u>
Insurance	11,362.00	11,362.00
Interest on Bonds	-40.83	-40.83
Property Tax Commission	3,783.58	3,783.58
Publication Fees	139.45	139.45
Reimbursement		
Ground Maintenance	71.87	71.87
mowing	2,141.05	2,141.05
<b>Total Reimbursement</b>	<u>2,212.92</u>	<u>2,212.92</u>
Repairs And Maintenance		
water system	46,000.00	46,000.00
Paving Repair	7,425.00	7,425.00
Repairs And Maintenance - Other	5,541.53	5,541.53
<b>Total Repairs And Maintenance</b>	<u>58,966.53</u>	<u>58,966.53</u>
Sales Tax	1,488.95	1,488.95
Sewer Maintenance	1,920.00	1,920.00
Special Assessment Commissions	39.93	39.93
Utilities		
168th St Entrance	1,359.68	1,359.68
lift Station	433.02	433.02
locator	116.16	116.16
street Lights	468.54	468.54
Water	21.15	21.15
Well	4,181.56	4,181.56
<b>Total Utilities</b>	<u>6,580.11</u>	<u>6,580.11</u>

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Accrual Basis

**SID 192**  
**Profit & Loss YTD Comparison**  
July 1, 2011 through January 10, 2012

	<u>Jul 1, '11 - Jan 10, 12</u>	<u>Jul 1, '11 - Jan 10, 12</u>
Waste Collection	8,437.80	8,437.80
Water Use Fees	32,697.00	32,697.00
Water Use Processing	5,844.04	5,844.04
Water System Operation	13,147.66	13,147.66
<b>Total Expense</b>	<u>266,758.69</u>	<u>266,758.69</u>
<b>Net Ordinary Income</b>	-32,285.72	-32,285.72
<b>Other Income/Expense</b>		
Other Expense		
Warrants Paid	72,158.65	72,158.65
<b>Total Other Expense</b>	<u>72,158.65</u>	<u>72,158.65</u>
<b>Net Other Income</b>	<u>-72,158.65</u>	<u>-72,158.65</u>
<b>Net Income</b>	<u><u>-104,444.37</u></u>	<u><u>-104,444.37</u></u>

**SID 192**  
**General Ledger**  
**As of January 10, 2012**

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Cash - County Treasurer-GF</b>							15,594.96
Deposit	7/29/2011			Deposit	Real Estate T...	57,898.81	73,493.77
Deposit	7/29/2011			Deposit	Homestead Ex...	59.72	73,553.49
Check	7/29/2011		Sarpy County		Property Tax ...	-1,157.98	72,395.51
Deposit	8/31/2011			Deposit	Real Estate T...	17,162.13	89,557.64
Check	8/31/2011	wd	Sarpy County		Property Tax ...	-343.24	89,214.40
Deposit	9/30/2011			Deposit	Motor Vehicle ...	47.27	89,261.67
Check	9/30/2011	wd	Sarpy County		Warrants Paid	-71,658.65	17,603.02
Deposit	10/31/2011			Deposit	Real Estate T...	6,022.43	23,625.45
Check	10/31/2011	WD	Sarpy County		Property Tax ...	-120.45	23,505.00
Deposit	12/30/2011			Deposit	personal prop...	4.44	23,509.44
Deposit	12/30/2011			Deposit	Real Estate T...	2,990.84	26,500.28
Check	12/30/2011		Sarpy County		Property Tax ...	-59.91	26,440.37
<b>Total Cash - County Treasurer-GF</b>						10,845.41	26,440.37
<b>Cash- County Treasurer-BF</b>							94,374.63
Deposit	7/29/2011			Deposit	Real Estate T...	72,375.17	166,749.80
Deposit	7/29/2011			Deposit	Homestead Ex...	74.65	166,824.45
Check	7/29/2011	wd	Sarpy County		Property Tax ...	-1,447.50	165,376.95
Check	8/10/2011	wd	Sarpy County		Warrants Paid	-500.00	164,876.95
Check	8/15/2011	wd			Bond Payments	-38,846.25	126,030.70
Check	8/15/2011	wd	Sarpy County		Bond Payments	-37,412.04	88,618.66
Deposit	8/31/2011			Deposit	Real Estate T...	21,453.17	110,071.83
Check	8/31/2011	wd	Sarpy County		Property Tax ...	-429.06	109,642.77
Check	8/31/2011	wd	Sarpy County		Investments-BF	-84,993.06	24,649.71
Deposit	9/30/2011			Deposit	Motor Vehicle ...	59.10	24,708.81
Deposit	9/30/2011			Deposit	Interest on Inv...	41.71	24,750.52
Transfer	9/30/2011			Funds Transfer	Investments-BF	74,958.29	99,708.81
Deposit	10/31/2011			Deposit	Real Estate T...	7,528.21	107,237.02
Transfer	10/31/2011			Funds Transfer	Special Asses...	1,996.30	109,233.32
Check	10/31/2011	wd	Sarpy County		Property Tax ...	-150.56	109,082.76
Check	10/31/2011	wd	Sarpy County		Special Asses...	-39.93	109,042.83
Transfer	10/31/2011			Funds Transfer	Investments-BF	199,959.17	309,002.00
Deposit	10/31/2011			Deposit	Interest on Bo...	40.83	309,042.83
Deposit	12/30/2011			Deposit	personal prop...	5.55	309,048.38
Deposit	12/30/2011			Deposit	Real Estate T...	3,738.64	312,787.02
Check	12/30/2011		Sarpy County		Property Tax ...	-74.88	312,712.14
<b>Total Cash- County Treasurer-BF</b>						218,337.51	312,712.14
<b>Warrants Issued-Bank</b>							0.00
<b>192 BF</b>							0.00
Check	8/10/2011	2478	Great Western Bank		Fiscal Agent F...	-500.00	-500.00
<b>Total 192 BF</b>						-500.00	-500.00

**SID 192**  
**General Ledger**  
**As of January 10, 2012**

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>192 GF</b>							0.00
Check	7/13/2011	2451	World Herald Media...		Publication Fees	-10.73	-10.73
Check	7/13/2011	2452	OPPD		168th St Entra...	-195.66	-206.39
Check	7/13/2011	2453	OPPD		street Lights	-39.50	-245.89
Check	7/13/2011	2454	OPPD		lift Station	-27.50	-273.39
Check	7/13/2011	2455	OPPD		lift Station	-35.51	-308.90
Check	7/13/2011	2456	Papillion Sanitation		Waste Collecti...	-1,205.40	-1,514.30
Check	7/13/2011	2457	City Of Omaha		Sewer Use Fees	-3,089.14	-4,603.44
Check	7/13/2011	2458	Great Plains One-C...		locator	-47.52	-4,650.96
Check	7/13/2011	2459	Thompson, Dreess...		Engineering F...	-105.00	-4,755.96
Check	7/13/2011	2460	Thompson, Dreess...		Engineering F...	-747.50	-5,503.46
Check	7/13/2011	2461	Elden Hobza		Sewer Mainte...	-960.00	-6,463.46
Check	7/13/2011	2462	Kersten Construction,		Repairs And ...	-5,000.00	-11,463.46
Check	7/13/2011	2463	Kersten Construction,		Repairs And ...	-541.53	-12,004.99
Check	7/13/2011	2464	Steven Moore		Ground Maint...	-47.87	-12,052.86
Check	7/13/2011	2465	Timothy P. Goodman		mowing	-890.00	-12,942.86
Check	7/13/2011	2466	Ronald W. Hunter		Attorney Fees	-2,460.00	-15,402.86
Check	8/10/2011	2467	World Herald Media...		Publication Fees	-10.73	-15,413.59
Check	8/10/2011	2468	OPPD		168th St Entra...	-195.53	-15,609.12
Check	8/10/2011	2469	OPPD		Well	-849.73	-16,458.85
Check	8/10/2011	2470	OPPD		lift Station	-31.73	-16,490.58
Check	8/10/2011	2471	OPPD		lift Station	-36.50	-16,527.08
Check	8/10/2011	2472	Field R & D		Water System...	-2,085.00	-18,612.08
Check	8/10/2011	2473	Papillion Sanitation		Waste Collecti...	-1,205.40	-19,817.48
Check	8/10/2011	2474	City Of Omaha		Sewer Use Fees	-1,648.01	-21,465.49
Check	8/10/2011	2475	Great Plains One-C...		locator	-10.56	-21,476.05
Check	8/10/2011	2476	Thompson, Dreess...		Engineering F...	-150.00	-21,626.05
Check	8/10/2011	2477	Ronald W. Hunter		Attorney Fees	-2,505.00	-24,131.05
Check	8/24/2011	2481	World Herald Media...		Publication Fees	-10.73	-24,141.78
Check	8/24/2011	2482	OPPD		168th St Entra...	-196.80	-24,338.58
Check	8/24/2011	2483	OPPD		street Lights	-19.70	-24,358.28
Check	8/24/2011	2484	OPPD		Well	-872.54	-25,230.82
Check	8/24/2011	2485	OPPD		lift Station	-29.18	-25,260.00
Check	8/24/2011	2486	OPPD		lift Station	-36.93	-25,296.93
Check	8/24/2011	2487	Ronald W. Hunter		Attorney Fees	-1,095.00	-26,391.93
Check	9/7/2011	2488	World Herald Media...		Publication Fees	-63.11	-26,455.04
Check	9/7/2011	2489	Papillion Sanitation		Waste Collecti...	-1,205.40	-27,660.44
Check	9/7/2011	2490	SID 176		Sewer lift stati...	-5,000.00	-32,660.44
Check	9/7/2011	2491	SID 176-		Sewer lift stati...	-4,220.26	-36,880.70
Check	10/3/2011	2492	World Herald Media...		Publication Fees	-10.73	-36,891.43
Check	10/3/2011	2493	OPPD		168th St Entra...	-195.77	-37,087.20
Check	10/3/2011	2494	OPPD		street Lights	-19.74	-37,106.94
Check	10/3/2011	2495	Great Plains One-C...		locator	-15.84	-37,122.78
Check	10/3/2011	2496	Thompson, Dreess...		Engineering F...	-225.00	-37,347.78
Check	10/3/2011	2497	Ronald W. Hunter		Attorney Fees	-4,000.00	-41,347.78
Check	11/9/2011	2498	World Herald Media...		Publication Fees	-11.14	-41,358.92
Check	11/9/2011	2499	OPPD		168th St Entra...	-186.32	-41,545.24
Check	11/9/2011	2500	OPPD		lift Station	-19.73	-41,564.97
Check	11/9/2011	2501	Thompson, Dreess...		Engineering F...	-485.00	-42,049.97

**SID 192**  
**General Ledger**  
**As of January 10, 2012**

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	11/9/2011	2502	Papillion Sanitation		Waste Collecti...	-2,410.80	-44,460.77
Check	11/9/2011	2503	Uleman Enterprises...		168th Winterize	-105.00	-44,565.77
Check	11/9/2011	2504	U.S. Asphalt Co.		Paving Repair	-5,000.00	-49,565.77
Check	11/9/2011	2505	U.S. Asphalt Co.		Paving Repair	-2,425.00	-51,990.77
Check	11/9/2011	2506	Timothy P. Goodman		mowing	-1,251.05	-53,241.82
Check	11/9/2011	2507	Ronald W. Hunter		Attorney Fees	-1,910.70	-55,152.52
Check	12/14/2011	2508	World Herald Media...		Publication Fees	-11.14	-55,163.66
Check	12/14/2011	2509	OPPD		street Lights	-369.85	-55,533.51
Check	12/14/2011	2510	OPPD		168th St Entra...	-19.75	-55,553.26
Check	12/14/2011	2511	Thompson, Dreess...		Utilities	-550.00	-56,103.26
Check	12/14/2011	2512	Papillion Sanitation		Waste Collecti...	-1,205.40	-57,308.66
Check	12/14/2011	2513	Great Plains One-C...		locator	-21.12	-57,329.78
Check	12/14/2011	2514	Providence Group, I...		water system	-5,000.00	-62,329.78
Check	12/14/2011	2515	Providence Group, I...		water system	-5,000.00	-67,329.78
Check	12/14/2011	2516	Providence Group, I...		water system	-5,000.00	-72,329.78
Check	12/14/2011	2517	Providence Group, I...		water system	-5,000.00	-77,329.78
Check	12/14/2011	2518	Providence Group, I...		water system	-3,000.00	-80,329.78
Check	12/14/2011	2519	Morrie Naumann		Ground Maint...	-12.00	-80,341.78
Check	12/14/2011	2520	Moore's Insurance ...		Insurance	-5,000.00	-85,341.78
Check	12/14/2011	2521	Moore's Insurance ...		Insurance	-681.00	-86,022.78
Check	12/14/2011	2522	Ronald W. Hunter		Attorney Fees	-1,710.00	-87,732.78
Total 192 GF						-87,732.78	-87,732.78
<b>Warrants Issued-Bank - Other</b>							0.00
Check	12/14/2011	2508	World Herald Media...		Publication Fees	-11.14	-11.14
Check	12/14/2011	2509	OPPD		168th St Entra...	-369.85	-380.99
Check	12/14/2011	2510	OPPD		street Lights	-19.75	-400.74
Check	12/14/2011	2511	Thompson, Dreess...		Utilities	-550.00	-950.74
Check	12/14/2011	2512	Papillion Sanitation		Waste Collecti...	-1,205.40	-2,156.14
Check	12/14/2011	2513	Great Plains One-C...		locator	-21.12	-2,177.26
Check	12/14/2011	2514	Providence Group, I...		water system	-5,000.00	-7,177.26
Check	12/14/2011	2515	Providence Group, I...		water system	-5,000.00	-12,177.26
Check	12/14/2011	2516	Providence Group, I...		water system	-5,000.00	-17,177.26
Check	12/14/2011	2517	Providence Group, I...		water system	-5,000.00	-22,177.26
Check	12/14/2011	2518	Providence Group, I...		water system	-3,000.00	-25,177.26
Check	12/14/2011	2519	Morrie Naumann		Ground Maint...	-12.00	-25,189.26
Check	12/14/2011	2520	Moore's Insurance ...		Insurance	-5,000.00	-30,189.26
Check	12/14/2011	2521	Moore's Insurance ...		Insurance	-681.00	-30,870.26
Check	12/14/2011	2522	Ronald W. Hunter		Attorney Fees	-1,710.00	-32,580.26
Total Warrants Issued-Bank - Other						-32,580.26	-32,580.26
Total Warrants Issued-Bank						-120,813.04	-120,813.04

**SID 192**  
**General Ledger**  
 As of January 10, 2012

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>American National Bank-SFF</b>							17,251.11
Deposit	7/8/2011			Deposit	Services Fee I...	726.21	17,977.32
Deposit	7/8/2011			Deposit	Services Fee I...	253.17	18,230.49
Check	7/13/2011	1087	Black Hills Energy		Water	-21.15	18,209.34
Check	7/13/2011	1088	Providence Group, I...		Water Use Pr...	-853.63	17,355.71
Check	7/13/2011	1089	Nebraska Departme...		Sales Tax	-578.70	16,777.01
Check	7/13/2011	1090	Belle E. Weispfenni...		Water Use Pr...	0.00	16,777.01
Check	7/13/2011	1091	OPPD		Well	-114.87	16,662.14
Check	7/13/2011	1092	Field R & D		Water System...	-2,444.00	14,218.14
Check	7/13/2011	1093	Providence Group, I...		Water Use Pr...	-643.75	13,574.39
Check	7/26/2011	2	I Bank Fee		Bank Charge	-5.00	13,569.39
Deposit	7/27/2011			Deposit	Services Fee I...	807.16	14,376.55
Deposit	7/28/2011			Deposit	Services Fee I...	475.23	14,851.78
Deposit	7/30/2011			Deposit	Services Fee I...	265.72	15,117.50
Check	8/10/2011	1094	Belle E. Weispfenni...	VOID:	Water	0.00	15,117.50
Check	8/10/2011	1095	Belle E. Weispfenni...		Water	-1,500.00	13,617.50
Check	8/10/2011	1096	Black Hills Energy		Well	-19.62	13,597.88
Check	8/10/2011	1097	Providence Group, I...		Water Use Pr...	-335.63	13,262.25
Check	8/10/2011	1098	Nebraska Departme...		Sales Tax	-58.36	13,203.89
Check	8/10/2011	1099	SID 158		Water Use Fees	-10,881.00	2,322.89
Deposit	8/18/2011			Deposit	Services Fee I...	4,164.20	6,487.09
Deposit	8/18/2011			Deposit	Services Fee I...	2,037.73	8,524.82
Check	8/26/2011		I Bank Fee		Bank Charge	-5.00	8,519.82
Deposit	8/31/2011			Deposit	Services Fee I...	76.83	8,596.65
Deposit	8/31/2011			Deposit	Services Fee I...	2,037.21	10,633.86
Check	9/7/2011	1100	Black Hills Energy		Well	-21.16	10,612.70
Check	9/7/2011	1101	Providence Group, I...		Water Use Pr...	-842.14	9,770.56
Check	9/7/2011	1102	Belle E. Weispfenni...		Water	-1,000.00	8,770.56
Check	9/7/2011	1103	Field R & D		Water System...	-2,602.00	6,168.56
Deposit	9/9/2011			Deposit	Services Fee I...	766.80	6,935.36
Check	9/26/2011		I Bank Fee		Bank Charge	-5.00	6,930.36
Deposit	9/29/2011			Deposit	Services Fee I...	2,548.82	9,479.18
General Journal	9/30/2011	cpa 1...		Balance Adju...	Reconciliation ...	8.00	9,487.18
Check	10/3/2011	1104	Black Hills Energy		Well	-23.32	9,463.86
Check	10/3/2011	1105	OPPD		Well	-753.61	8,710.25
Check	10/3/2011	1106	OPPD		lift Station	-28.55	8,681.70
Check	10/3/2011	1107	Elden Hobza		Sewer Mainte...	-960.00	7,721.70
Check	10/3/2011	1108	OPPD		Well	-39.05	7,682.65
Deposit	10/3/2011			Deposit	Services Fee I...	3,421.90	11,104.55
Deposit	10/10/2011			Deposit	Services Fee I...	2,066.46	13,171.01
Deposit	10/17/2011			Deposit	Services Fee I...	1,433.71	14,604.72
Deposit	10/21/2011			Deposit	Services Fee I...	3,683.44	18,288.16
Check	10/26/2011			Service Charge	Bank Charge	-5.00	18,283.16
Deposit	10/27/2011			Deposit	Services Fee I...	824.54	19,107.70
Deposit	10/31/2011			Deposit	Services Fee I...	991.37	20,099.07
Deposit	11/1/2011			Deposit	Services Fee I...	720.85	20,819.92
Deposit	11/14/2011			Deposit	Services Fee I...	3,813.77	24,633.69
Deposit	11/14/2011			Deposit	Services Fee I...	1,972.27	26,605.96
Check	11/15/2011	1109	Black Hills Energy		Well	-28.27	26,577.69

**SID 192**  
**General Ledger**  
 As of January 10, 2012

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	11/15/2011	1110	OPPD		Well	-757.84	25,819.85
Check	11/15/2011	1111	OPPD		lift Station	-28.65	25,791.20
Check	11/15/2011	1112	OPPD		lift Station	-35.47	25,755.73
Check	11/15/2011	1113	Providence Group, I...		Water Use Pr...	-2,383.26	23,372.47
Check	11/15/2011	1114	Field R & D		Water System...	-4,330.66	19,041.81
Check	11/15/2011	1115	City Of Omaha		Sewer Use Fees	-3,461.30	15,580.51
Check	11/15/2011	1116	SID 158		Water Use Fees	-21,816.00	-6,235.49
Check	11/15/2011	1117	Belle E. Weispfenni...		Water	-1,800.00	-8,035.49
Check	11/15/2011	1118	Nebraska Departme...		Sales Tax	-851.89	-8,887.38
Deposit	11/18/2011			Deposit	Services Fee I...	1,396.91	-7,490.47
Check	11/25/2011			Service Charge	Bank Charge	-5.00	-7,495.47
Deposit	11/28/2011			Deposit	Services Fee I...	2,136.33	-5,359.14
Deposit	11/30/2011			Deposit	Services Fee I...	1,454.26	-3,904.88
Deposit	12/12/2011			Deposit	Services Fee I...	1,550.98	-2,353.90
Deposit	12/12/2011			Deposit	Services Fee I...	347.25	-2,006.65
Check	12/14/2011	1119	Black Hills Energy		Well	-37.45	-2,044.10
Check	12/14/2011	1120	OPPD		Well	-664.10	-2,708.20
Check	12/14/2011	1121	OPPD		lift Station	-52.50	-2,760.70
Check	12/14/2011	1122	OPPD		lift Station	-70.77	-2,831.47
Check	12/14/2011	1123	Providence Group, I...		Water Use Pr...	-785.63	-3,617.10
Check	12/14/2011	1124	Field R & D		Water System...	-1,686.00	-5,303.10
Check	12/14/2011	1125	City Of Omaha		Sewer Use Fees	-3,302.83	-8,605.93
Deposit	12/19/2011			Deposit	Services Fee I...	3,613.87	-4,992.06
Deposit	12/23/2011			Deposit	Services Fee I...	622.88	-4,369.18
Check	12/23/2011			Service Charge	Bank Charge	-5.00	-4,374.18
Deposit	1/3/2012			Deposit	Services Fee I...	42.66	-4,331.52
Deposit	1/3/2012			Deposit	Services Fee I...	758.60	-3,572.92
Check	1/6/2012		return deposit item	Account No. ...	return deposit ...	-62.52	-3,635.44
Check	1/6/2012		return item fee	Account No. ...	Bank Charge	-7.00	-3,642.44
Total American National Bank-SFF						-20,893.55	-3,642.44
<b>192 BF</b>							0.00
Total 192 BF							0.00
<b>192 GF</b>							0.00
Total 192 GF							0.00
<b>192 SFF</b>							0.00
Total 192 SFF							0.00
<b>Investments-BF</b>							274,917.46
Check	8/31/2011	wd	Sarpy County		Cash- County ...	84,993.06	359,910.52
Transfer	9/30/2011			Funds Transfer	Cash- County ...	-74,958.29	284,952.23
Transfer	10/31/2011			Funds Transfer	Cash- County ...	-199,959.17	84,993.06
Total Investments-BF						-189,924.40	84,993.06
<b>Taxes Receivables-GF</b>							90,462.83
Total Taxes Receivables-GF							90,462.83

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01/10/12

Accrual Basis

**SID 192**  
**General Ledger**  
 As of January 10, 2012

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Taxes Receivables-BF</b>							113,081.04
Total Taxes Receivables-BF							113,081.04
<b>Receivables Water Fee-SFF</b>							1,574.70
Total Receivables Water Fee-SFF							1,574.70
<b>Undeposited Funds</b>							0.00
Total Undeposited Funds							0.00
<b>Special Assess Receivables-BF</b>							91,729.88
Transfer	10/31/2011			Funds Transfer	Cash- County ...	-1,996.30	89,733.58
Total Special Assess Receivables-BF						-1,996.30	89,733.58
<b>Deferred Revenue-Specials-BF</b>							-91,729.88
Total Deferred Revenue-Specials-BF							-91,729.88
<b>Warrants O/S GF</b>							0.00
Total Warrants O/S GF							0.00
<b>GF 192</b>							0.00
Total GF 192							0.00
<b>Account Payables-GF</b>							-16,754.38
Total Account Payables-GF							-16,754.38
<b>Accounts Payable-SFF</b>							-10,243.25
Total Accounts Payable-SFF							-10,243.25
<b>Outstanding Warrants</b>							-306,869.33
Warrants O/S-GF							-166,034.82
Total Warrants O/S-GF							-166,034.82
Warrants O/S-BF							0.00
Total Warrants O/S-BF							0.00
Warrants O/S-SFF							0.00
Total Warrants O/S-SFF							0.00
<b>Outstanding Warrants - Other</b>							-140,834.51
Total Outstanding Warrants - Other							-140,834.51
Total Outstanding Warrants							-306,869.33
<b>Deferred Revenue- Taxes GF</b>							-12,396.24
Total Deferred Revenue- Taxes GF							-12,396.24

**SID 192**  
**General Ledger**  
 As of January 10, 2012

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Deferred Revenue - Taxes BF</b>							-15,495.68
Total Deferred Revenue - Taxes BF							-15,495.68
<b>Fund Balances</b>							78,087.52
Total Fund Balances							78,087.52
<b>Fund Balance -GF</b>							84,373.40
Total Fund Balance -GF							84,373.40
<b>Fund Balance-BF</b>							-411,862.20
Total Fund Balance-BF							-411,862.20
<b>Fund Balance -SFF</b>							3,903.43
Total Fund Balance -SFF							3,903.43
<b>Opening Balance Equity</b>							0.00
Total Opening Balance Equity							0.00
<b>personal property tax</b>							0.00
Deposit	12/30/2011			Deposit	Cash - County...	-4.44	-4.44
Deposit	12/30/2011			Deposit	Cash- County ...	-5.55	-9.99
Total personal property tax							-9.99
<b>Real Estate Taxes</b>							0.00
Deposit	7/29/2011			Deposit	Cash- County ...	-72,375.17	-72,375.17
Deposit	7/29/2011			Deposit	Cash - County...	-57,898.81	-130,273.98
Deposit	8/31/2011			Deposit	Cash- County ...	-21,453.17	-151,727.15
Deposit	8/31/2011			Deposit	Cash - County...	-17,162.13	-168,889.28
Deposit	10/31/2011			Deposit	Cash- County ...	-7,528.21	-176,417.49
Deposit	10/31/2011			Deposit	Cash - County...	-6,022.43	-182,439.92
Deposit	12/30/2011			Deposit	Cash - County...	-2,990.84	-185,430.76
Deposit	12/30/2011			Deposit	Cash- County ...	-3,738.64	-189,169.40
Total Real Estate Taxes							-189,169.40
<b>Real Estate Tax Credit</b>							0.00
Total Real Estate Tax Credit							0.00
<b>Motor Vehicle Pro Rate</b>							0.00
Deposit	9/30/2011			Deposit	Cash- County ...	-59.10	-59.10
Deposit	9/30/2011			Deposit	Cash - County...	-47.27	-106.37
Total Motor Vehicle Pro Rate							-106.37
<b>Homestead Exemp Allocation</b>							0.00
Deposit	7/29/2011			Deposit	Cash- County ...	-74.65	-74.65
Deposit	7/29/2011			Deposit	Cash - County...	-59.72	-134.37
Total Homestead Exemp Allocation							-134.37

**SID 192**  
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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Special Assessments Income</b>							0.00
Total Special Assessments Income							0.00
<b>Services Fee Income</b>							0.00
Deposit	7/8/2011			Deposit	American Nati...	-726.21	-726.21
Deposit	7/8/2011			Deposit	American Nati...	-253.17	-979.38
Deposit	7/27/2011			Deposit	American Nati...	-807.16	-1,786.54
Deposit	7/28/2011			Deposit	American Nati...	-475.23	-2,261.77
Deposit	7/30/2011			Deposit	American Nati...	-265.72	-2,527.49
Deposit	8/18/2011			Deposit	American Nati...	-4,164.20	-6,691.69
Deposit	8/18/2011			Deposit	American Nati...	-2,037.73	-8,729.42
Deposit	8/31/2011			Deposit	American Nati...	-76.83	-8,806.25
Deposit	8/31/2011			Deposit	American Nati...	-2,037.21	-10,843.46
Deposit	9/9/2011			Deposit	American Nati...	-766.80	-11,610.26
Deposit	9/29/2011			Deposit	American Nati...	-2,548.82	-14,159.08
Deposit	10/3/2011		Deposit	Deposit	American Nati...	-3,421.90	-17,580.98
Deposit	10/10/2011		Deposit	Deposit	American Nati...	-2,066.46	-19,647.44
Deposit	10/17/2011		Deposit	Deposit	American Nati...	-1,433.71	-21,081.15
Deposit	10/21/2011		Deposit	Deposit	American Nati...	-3,683.44	-24,764.59
Deposit	10/27/2011		Deposit	Deposit	American Nati...	-824.54	-25,589.13
Deposit	10/31/2011		Deposit	Deposit	American Nati...	-991.37	-26,580.50
Deposit	11/1/2011		Deposit	Deposit	American Nati...	-720.85	-27,301.35
Deposit	11/14/2011		Deposit	Deposit	American Nati...	-3,813.77	-31,115.12
Deposit	11/14/2011		Deposit	Deposit	American Nati...	-1,972.27	-33,087.39
Deposit	11/18/2011		Deposit	Deposit	American Nati...	-1,396.91	-34,484.30
Deposit	11/28/2011		Deposit	Deposit	American Nati...	-2,136.33	-36,620.63
Deposit	11/30/2011		Deposit	Deposit	American Nati...	-1,454.26	-38,074.89
Deposit	12/12/2011		Deposit	Deposit	American Nati...	-1,550.98	-39,625.87
Deposit	12/12/2011		Deposit	Deposit	American Nati...	-347.25	-39,973.12
Deposit	12/19/2011		Deposit	Deposit	American Nati...	-3,613.87	-43,586.99
Deposit	12/23/2011		Deposit	Deposit	American Nati...	-622.88	-44,209.87
Deposit	1/3/2012		Deposit	Deposit	American Nati...	-42.66	-44,252.53
Deposit	1/3/2012		Deposit	Deposit	American Nati...	-758.60	-45,011.13
Total Services Fee Income						-45,011.13	-45,011.13
<b>Interest on Investments</b>							0.00
Deposit	9/30/2011			Deposit	Cash- County ...	-41.71	-41.71
Total Interest on Investments						-41.71	-41.71
<b>Proceeds Sales Bonds</b>							0.00
Total Proceeds Sales Bonds							0.00
<b>Miscellaneous Revenue</b>							0.00
Total Miscellaneous Revenue							0.00
<b>Uncategorized Income</b>							0.00
Total Uncategorized Income							0.00

**SID 192**  
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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>return deposit item</b>							0.00
Check	1/6/2012		return deposit item	Account No. ...	American Nati...	62.52	62.52
Total return deposit item						62.52	62.52
<b>water use fees refund</b>							0.00
Total water use fees refund							0.00
<b>Reconciliation Discrepancies</b>							0.00
General Journal	9/30/2011	cpa 1...		Balance Adju...	American Nati...	-8.00	-8.00
Total Reconciliation Discrepancies						-8.00	-8.00
<b>US Postal Service PO Box</b>							0.00
Total US Postal Service PO Box							0.00
<b>Sewer</b>							0.00
<b>Sewer Use Fees-Sarpy County</b>							0.00
Total Sewer Use Fees-Sarpy County							0.00
<b>Sewer Use Fees</b>							0.00
Check	7/13/2011	2457	City Of Omaha		192 GF	3,089.14	3,089.14
Check	8/10/2011	2474	City Of Omaha		192 GF	1,648.01	4,737.15
Check	11/15/2011	1115	City Of Omaha		American Nati...	3,461.30	8,198.45
Check	12/14/2011	1125	City Of Omaha		American Nati...	3,302.83	11,501.28
Total Sewer Use Fees						11,501.28	11,501.28
<b>Sewer lift station fees SID 176</b>							0.00
Check	9/7/2011	2490	SID 176-		192 GF	5,000.00	5,000.00
Check	9/7/2011	2491	SID 176-		192 GF	4,220.26	9,220.26
Total Sewer lift station fees SID 176						9,220.26	9,220.26
<b>Sewer - Other</b>							0.00
Total Sewer - Other							0.00
Total Sewer						20,721.54	20,721.54
<b>Interest on Warrants</b>							0.00
Total Interest on Warrants							0.00
<b>Accounting Fees</b>							0.00
Total Accounting Fees							0.00

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**SID 192**  
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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Attorney Fees</b>							0.00
Check	7/13/2011	2466	Ronald W. Hunter		192 GF	2,460.00	2,460.00
Check	8/10/2011	2477	Ronald W. Hunter		192 GF	2,505.00	4,965.00
Check	8/24/2011	2487	Ronald W. Hunter		192 GF	1,095.00	6,060.00
Check	10/3/2011	2497	Ronald W. Hunter		192 GF	4,000.00	10,060.00
Check	11/9/2011	2507	Ronald W. Hunter		192 GF	1,910.70	11,970.70
Check	12/14/2011	2522	Ronald W. Hunter		Warrants Issu...	1,710.00	13,680.70
Check	12/14/2011	2522	Ronald W. Hunter		192 GF	1,710.00	15,390.70
<b>Total Attorney Fees</b>						15,390.70	15,390.70
<b>Bank Charge</b>							0.00
Check	7/26/2011	2	I Bank Fee		American Nati...	5.00	5.00
Check	8/26/2011		I Bank Fee		American Nati...	5.00	10.00
Check	9/26/2011		I Bank Fee		American Nati...	5.00	15.00
Check	10/26/2011			Service Charge	American Nati...	5.00	20.00
Check	11/25/2011			Service Charge	American Nati...	5.00	25.00
Check	12/23/2011			Service Charge	American Nati...	5.00	30.00
Check	1/6/2012		return item fee	Account No. ...	American Nati...	7.00	37.00
<b>Total Bank Charge</b>						37.00	37.00
<b>Bookkeeping Fees</b>							0.00
<b>Water</b>							0.00
Check	8/10/2011	1094	Belle E. Weispfenni...	VOID:	American Nati...	0.00	0.00
Check	8/10/2011	1095	Belle E. Weispfenni...		American Nati...	1,500.00	1,500.00
Check	9/7/2011	1102	Belle E. Weispfenni...		American Nati...	1,000.00	2,500.00
Check	11/15/2011	1117	Belle E. Weispfenni...		American Nati...	1,800.00	4,300.00
<b>Total Water</b>						4,300.00	4,300.00
<b>Bookkeeping Fees - Other</b>							0.00
<b>Total Bookkeeping Fees - Other</b>						0.00	0.00
<b>Total Bookkeeping Fees</b>						4,300.00	4,300.00
<b>Bond Payments</b>							0.00
Check	8/15/2011	wd			Cash- County ...	38,846.25	38,846.25
Check	8/15/2011	wd	Sarpy County		Cash- County ...	37,412.04	76,258.29
<b>Total Bond Payments</b>						76,258.29	76,258.29
<b>Engineering Fees</b>							0.00
<b>Utilities</b>							0.00
Check	12/14/2011	2511	Thompson, Drees...		Warrants Issu...	550.00	550.00
Check	12/14/2011	2511	Thompson, Drees...		192 GF	550.00	1,100.00
<b>Total Utilities</b>						1,100.00	1,100.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Engineering Fees - Other</b>							0.00
Check	7/13/2011	2459	Thompson, Dreess...		192 GF	105.00	105.00
Check	7/13/2011	2460	Thompson, Dreess...		192 GF	747.50	852.50
Check	8/10/2011	2476	Thompson, Dreess...		192 GF	150.00	1,002.50
Check	10/3/2011	2496	Thompson, Dreess...		192 GF	225.00	1,227.50
Check	11/9/2011	2501	Thompson, Dreess...		192 GF	485.00	1,712.50
Total Engineering Fees - Other						1,712.50	1,712.50
Total Engineering Fees						2,812.50	2,812.50
<b>Fiscal Agent Fees</b>							0.00
Check	8/10/2011	2478	Great Western Bank		192 BF	500.00	500.00
Total Fiscal Agent Fees						500.00	500.00
<b>Ground Maintenance</b>							0.00
<b>174th Street Mowing</b>							0.00
Total 174th Street Mowing						0.00	0.00
<b>Park mowing and chemicals</b>							0.00
Total Park mowing and chemicals						0.00	0.00
<b>168th Winterize</b>							0.00
Check	11/9/2011	2503	Uleman Enterprises...		192 GF	105.00	105.00
Total 168th Winterize						105.00	105.00
<b>168th repairs and maintenance</b>							0.00
Total 168th repairs and maintenance						0.00	0.00
<b>168th Mowing and Chemicals</b>							0.00
Total 168th Mowing and Chemicals						0.00	0.00
<b>168th Street Electric</b>							0.00
Total 168th Street Electric						0.00	0.00
<b>Tiburon Estates</b>							0.00
Total Tiburon Estates						0.00	0.00
<b>Ground Maintenance - Other</b>							0.00
Total Ground Maintenance - Other						0.00	0.00
Total Ground Maintenance						105.00	105.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Insurance</b>							0.00
Check	12/14/2011	2520	Moore's Insurance ...		Warrants Issu...	5,000.00	5,000.00
Check	12/14/2011	2521	Moore's Insurance ...		Warrants Issu...	681.00	5,681.00
Check	12/14/2011	2520	Moore's Insurance ...		192 GF	5,000.00	10,681.00
Check	12/14/2011	2521	Moore's Insurance ...		192 GF	681.00	11,362.00
<b>Total Insurance</b>						11,362.00	11,362.00
<b>Interest on Bonds</b>							0.00
Deposit	10/31/2011			Deposit	Cash- County ...	-40.83	-40.83
<b>Total Interest on Bonds</b>						-40.83	-40.83
<b>Legal-Prof Fees</b>							0.00
<b>Total Legal-Prof Fees</b>							0.00
<b>Misc</b>							0.00
<b>Total Misc</b>							0.00
<b>Property Tax Commission</b>							0.00
Check	7/29/2011	wd	Sarpy County		Cash- County ...	1,447.50	1,447.50
Check	7/29/2011		Sarpy County		Cash - County...	1,157.98	2,605.48
Check	8/31/2011	wd	Sarpy County		Cash- County ...	429.06	3,034.54
Check	8/31/2011	wd	Sarpy County		Cash - County...	343.24	3,377.78
Check	10/31/2011	wd	Sarpy County		Cash- County ...	150.56	3,528.34
Check	10/31/2011	WD	Sarpy County		Cash - County...	120.45	3,648.79
Check	12/30/2011		Sarpy County		Cash - County...	59.91	3,708.70
Check	12/30/2011		Sarpy County		Cash- County ...	74.88	3,783.58
<b>Total Property Tax Commission</b>						3,783.58	3,783.58
<b>Publication Fees</b>							0.00
Check	7/13/2011	2451	World Herald Media...	Customer No...	192 GF	10.73	10.73
Check	8/10/2011	2467	World Herald Media...		192 GF	10.73	21.46
Check	8/24/2011	2481	World Herald Media...		192 GF	10.73	32.19
Check	9/7/2011	2488	World Herald Media...		192 GF	63.11	95.30
Check	10/3/2011	2492	World Herald Media...		192 GF	10.73	106.03
Check	11/9/2011	2498	World Herald Media...		192 GF	11.14	117.17
Check	12/14/2011	2508	World Herald Media...		Warrants Issu...	11.14	128.31
Check	12/14/2011	2508	World Herald Media...		192 GF	11.14	139.45
<b>Total Publication Fees</b>						139.45	139.45
<b>Reimbursement</b>							0.00
<b>Ground Maintenance</b>							0.00
Check	7/13/2011	2464	Steven Moore		192 GF	47.87	47.87
Check	12/14/2011	2519	Morrie Naumann		Warrants Issu...	12.00	59.87
Check	12/14/2011	2519	Morrie Naumann		192 GF	12.00	71.87
<b>Total Ground Maintenance</b>						71.87	71.87

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>mowing</b>							0.00
Check	7/13/2011	2465	Timothy P. Goodman		192 GF	890.00	890.00
Check	11/9/2011	2506	Timothy P. Goodman		192 GF	1,251.05	2,141.05
<b>Total mowing</b>						2,141.05	2,141.05
<b>Overpayment</b>							0.00
<b>Total Overpayment</b>							0.00
<b>Reimbursement - Other</b>							0.00
<b>Total Reimbursement - Other</b>							0.00
<b>Total Reimbursement</b>						2,212.92	2,212.92
<b>Repairs</b>							0.00
<b>street Sweeping</b>							0.00
<b>Total street Sweeping</b>							0.00
<b>Well</b>							0.00
<b>Total Well</b>							0.00
<b>Repairs - Other</b>							0.00
<b>Total Repairs - Other</b>							0.00
<b>Total Repairs</b>							0.00
<b>Repairs And Maintenance</b>							0.00
<b>water system</b>							0.00
Check	12/14/2011	2514	Providence Group, I...		Warrants Issu...	5,000.00	5,000.00
Check	12/14/2011	2515	Providence Group, I...		Warrants Issu...	5,000.00	10,000.00
Check	12/14/2011	2516	Providence Group, I...		Warrants Issu...	5,000.00	15,000.00
Check	12/14/2011	2517	Providence Group, I...		Warrants Issu...	5,000.00	20,000.00
Check	12/14/2011	2518	Providence Group, I...		Warrants Issu...	3,000.00	23,000.00
Check	12/14/2011	2514	Providence Group, I...		192 GF	5,000.00	28,000.00
Check	12/14/2011	2515	Providence Group, I...		192 GF	5,000.00	33,000.00
Check	12/14/2011	2516	Providence Group, I...		192 GF	5,000.00	38,000.00
Check	12/14/2011	2517	Providence Group, I...		192 GF	5,000.00	43,000.00
Check	12/14/2011	2518	Providence Group, I...		192 GF	3,000.00	46,000.00
<b>Total water system</b>						46,000.00	46,000.00
<b>Well</b>							0.00
<b>Total Well</b>							0.00
<b>Paving Repair</b>							0.00
Check	11/9/2011	2504	U.S. Asphalt Co.		192 GF	5,000.00	5,000.00
Check	11/9/2011	2505	U.S. Asphalt Co.		192 GF	2,425.00	7,425.00
<b>Total Paving Repair</b>						7,425.00	7,425.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Repairs And Maintenance - Other</b>							0.00
Check	7/13/2011	2462	Kersten Construction,		192 GF	5,000.00	5,000.00
Check	7/13/2011	2463	Kersten Construction,		192 GF	541.53	5,541.53
<b>Total Repairs And Maintenance - Other</b>						<u>5,541.53</u>	<u>5,541.53</u>
<b>Total Repairs And Maintenance</b>						58,966.53	58,966.53
<b>Sales Tax</b>							0.00
Check	7/13/2011	1089	Nebraska Departme...		American Nati...	578.70	578.70
Check	8/10/2011	1098	Nebraska Departme...		American Nati...	58.36	637.06
Check	11/15/2011	1118	Nebraska Departme...		American Nati...	851.89	1,488.95
<b>Total Sales Tax</b>						<u>1,488.95</u>	<u>1,488.95</u>
<b>Sewer Maintenance</b>							0.00
<b>Manhole flushing</b>							0.00
<b>Total Manhole flushing</b>							0.00
<b>Sewer Maintenance - Other</b>							0.00
Check	7/13/2011	2461	Elden Hobza		192 GF	960.00	960.00
Check	10/3/2011	1107	Elden Hobza		American Nati...	960.00	1,920.00
<b>Total Sewer Maintenance - Other</b>						<u>1,920.00</u>	<u>1,920.00</u>
<b>Total Sewer Maintenance</b>						1,920.00	1,920.00
<b>Special Assessment Commissions</b>							0.00
Check	10/31/2011	wd	Sarpy County		Cash- County ...	39.93	39.93
<b>Total Special Assessment Commissions</b>						<u>39.93</u>	<u>39.93</u>
<b>Utilities</b>							0.00
<b>168th St Entrance</b>							0.00
Check	7/13/2011	2452	OPPD		192 GF	195.66	195.66
Check	8/10/2011	2468	OPPD		192 GF	195.53	391.19
Check	8/24/2011	2482	OPPD		192 GF	196.80	587.99
Check	10/3/2011	2493	OPPD		192 GF	195.77	783.76
Check	11/9/2011	2499	OPPD		192 GF	186.32	970.08
Check	12/14/2011	2509	OPPD		Warrants Issu...	369.85	1,339.93
Check	12/14/2011	2510	OPPD		192 GF	19.75	1,359.68
<b>Total 168th St Entrance</b>						<u>1,359.68</u>	<u>1,359.68</u>

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>lift Station</b>							0.00
Check	7/13/2011	2454	OPPD		192 GF	27.50	27.50
Check	7/13/2011	2455	OPPD		192 GF	35.51	63.01
Check	8/10/2011	2470	OPPD		192 GF	31.73	94.74
Check	8/10/2011	2471	OPPD		192 GF	36.50	131.24
Check	8/24/2011	2485	OPPD		192 GF	29.18	160.42
Check	8/24/2011	2486	OPPD		192 GF	36.93	197.35
Check	10/3/2011	1106	OPPD	American Nati...		28.55	225.90
Check	11/9/2011	2500	OPPD		192 GF	19.73	245.63
Check	11/15/2011	1111	OPPD	American Nati...		28.65	274.28
Check	11/15/2011	1112	OPPD	American Nati...		35.47	309.75
Check	12/14/2011	1121	OPPD	American Nati...		52.50	362.25
Check	12/14/2011	1122	OPPD	American Nati...		70.77	433.02
<b>Total lift Station</b>						<b>433.02</b>	<b>433.02</b>
<b>locator</b>							0.00
Check	7/13/2011	2458	Great Plains One-C...		192 GF	47.52	47.52
Check	8/10/2011	2475	Great Plains One-C...		192 GF	10.56	58.08
Check	10/3/2011	2495	Great Plains One-C...		192 GF	15.84	73.92
Check	12/14/2011	2513	Great Plains One-C...	Warrants Issu...		21.12	95.04
Check	12/14/2011	2513	Great Plains One-C...		192 GF	21.12	116.16
<b>Total locator</b>						<b>116.16</b>	<b>116.16</b>
<b>street Lights</b>							0.00
Check	7/13/2011	2453	OPPD		192 GF	39.50	39.50
Check	8/24/2011	2483	OPPD		192 GF	19.70	59.20
Check	10/3/2011	2494	OPPD		192 GF	19.74	78.94
Check	12/14/2011	2510	OPPD	Warrants Issu...		19.75	98.69
Check	12/14/2011	2509	OPPD		192 GF	369.85	468.54
<b>Total street Lights</b>						<b>468.54</b>	<b>468.54</b>
<b>Water</b>							0.00
Check	7/13/2011	1087	Black Hills Energy		American Nati...	21.15	21.15
<b>Total Water</b>						<b>21.15</b>	<b>21.15</b>

**SID 192**  
**General Ledger**  
 As of January 10, 2012

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Well</b>							0.00
Check	7/13/2011	1091	OPPD		American Nati...	114.87	114.87
Check	8/10/2011	1096	Black Hills Energy		American Nati...	19.62	134.49
Check	8/10/2011	2469	OPPD		192 GF	849.73	984.22
Check	8/24/2011	2484	OPPD		192 GF	872.54	1,856.76
Check	9/7/2011	1100	Black Hills Energy		American Nati...	21.16	1,877.92
Check	10/3/2011	1104	Black Hills Energy		American Nati...	23.32	1,901.24
Check	10/3/2011	1105	OPPD		American Nati...	753.61	2,654.85
Check	10/3/2011	1108	OPPD		American Nati...	39.05	2,693.90
Check	11/15/2011	1109	Black Hills Energy		American Nati...	28.27	2,722.17
Check	11/15/2011	1110	OPPD		American Nati...	757.84	3,480.01
Check	12/14/2011	1119	Black Hills Energy		American Nati...	37.45	3,517.46
Check	12/14/2011	1120	OPPD		American Nati...	664.10	4,181.56
<b>Total Well</b>						4,181.56	4,181.56
<b>Utilities - Other</b>							0.00
<b>Total Utilities - Other</b>							0.00
<b>Total Utilities</b>						6,580.11	6,580.11
<b>Waste Collection</b>							0.00
Check	7/13/2011	2456	Papillion Sanitation		192 GF	1,205.40	1,205.40
Check	8/10/2011	2473	Papillion Sanitation		192 GF	1,205.40	2,410.80
Check	9/7/2011	2489	Papillion Sanitation		192 GF	1,205.40	3,616.20
Check	11/9/2011	2502	Papillion Sanitation		192 GF	2,410.80	6,027.00
Check	12/14/2011	2512	Papillion Sanitation		Warrants Issu...	1,205.40	7,232.40
Check	12/14/2011	2512	Papillion Sanitation		192 GF	1,205.40	8,437.80
<b>Total Waste Collection</b>						8,437.80	8,437.80
<b>Water Use Fees</b>							0.00
Check	8/10/2011	1099	SID 158		American Nati...	10,881.00	10,881.00
Check	11/15/2011	1116	SID 158		American Nati...	21,816.00	32,697.00
<b>Total Water Use Fees</b>						32,697.00	32,697.00
<b>Water Use Processing</b>							0.00
Check	7/13/2011	1088	Providence Group, I...		American Nati...	853.63	853.63
Check	7/13/2011	1090	Belle E. Weispfenni...		American Nati...	0.00	853.63
Check	7/13/2011	1093	Providence Group, I...		American Nati...	643.75	1,497.38
Check	8/10/2011	1097	Providence Group, I...		American Nati...	335.63	1,833.01
Check	9/7/2011	1101	Providence Group, I...		American Nati...	842.14	2,675.15
Check	11/15/2011	1113	Providence Group, I...		American Nati...	2,383.26	5,058.41
Check	12/14/2011	1123	Providence Group, I...		American Nati...	785.63	5,844.04
<b>Total Water Use Processing</b>						5,844.04	5,844.04

5:16 PM

01/10/12

Accrual Basis

**SID 192**  
**General Ledger**  
 As of January 10, 2012

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Water System Operation</b>							0.00
Check	7/13/2011	1092	Field R & D		American Nati...	2,444.00	2,444.00
Check	8/10/2011	2472	Field R & D		192 GF	2,085.00	4,529.00
Check	9/7/2011	1103	Field R & D		American Nati...	2,602.00	7,131.00
Check	11/15/2011	1114	Field R & D		American Nati...	4,330.66	11,461.66
Check	12/14/2011	1124	Field R & D		American Nati...	1,686.00	13,147.66
Total Water System Operation						13,147.66	13,147.66
<b>Warrants Issued</b>							0.00
Total Warrants Issued							0.00
<b>Warrants Paid</b>							0.00
Check	8/10/2011	wd	Sarpy County		Cash- County ...	500.00	500.00
Check	9/30/2011	wd	Sarpy County		Cash - County...	71,658.65	72,158.65
Total Warrants Paid						72,158.65	72,158.65
<b>No acct</b>							0.00
Total no acct							0.00
<b>TOTAL</b>						<u>0.00</u>	<u>0.00</u>

# The Omaha World-Herald Ad Order Confirmation

**Ad Content**

RONALD W. HUNTER  
 Attorney at Law  
 11605 Arbor Street #104  
 Omaha, NE 68144  
**NOTICE OF MEETING**  
 Sanitary and Improvement District No. 192 of Sarpy County, Nebr  
**NOTICE IS HEREBY GIVEN** that a meeting of the Board of Trustees of Sanitary and Improvement District No. 192 of Sarpy County, Nebraska, will be held at 2:00 p.m., on Wednesday, January 11, 2012, at 17206 Fairway Dr., Omaha, Nebraska, which meeting will be open to the public. An Agenda for such meeting, kept continuously current, is available for public inspection at the office of the Chairman of the Board of the District at 11605 Arbor Street, Suite 104, Omaha, Nebraska, and includes payment of bills of the District.  
 TIMOTHY GOODMAN  
 Clerk of the District

**Ad Number** 0001467813-01  
**Sales Rep.** tthompson  
**Order Taker** tthompson  
**Ad Type** Liner Classified New  
**Ad Size**  
 : 1.0 X 34 Li  
**PO Number**  
**Color** B&W  
**Promo Type**  
**Customer**  
 RONALD HUNTER LAW OFFICE  
**Customer Account**  
 154004  
**Customer Address**  
 11605 ARBOR ST, #104  
 OMAHA NE 68144 USA  
**Customer Phone**  
 (402)397-6965  
**Ordered By**  
**Special Pricing**  
 None  
**Invoice Text**  
**Materials**  
**Ad Order Notes**

<b>Tear Sheets</b>	<b>Proofs</b>	<b>Blind Box</b>
0	0	
<b>Net Amount</b>		<b>Total Amount</b>
\$197.88		\$197.88
<b>Payment Method</b>		
<b>Payment Amount</b>	<b>Amount Due</b>	
\$0.00	\$197.88	

Product Information	Placement/Classification	Run Dates	# Inserts	Cost
OWH::All Editions	Public Notices - Classified	1/7/2012	1	\$197.88
	0675-Public Notices			



Account Number	Due Date	Total Amount Due
1436000031	Dec 27, 2011	\$78.97

Customer Name: SID 192 SARPY  
Statement Date: December 7, 2011

For bill inquiries call the Omaha Office  
(402) 536-4131. See back for toll-free number.

**Billing Information for service address: 17300 S HWY 370 ST, POL OMAHA NE**

Dusk to Dawn Lighting	18.56
Fuel And Purchased Power Adjustment	0.19
Sales Tax	1.03
<b>Total Charges</b>	<b>\$19.78</b>
Previous Balance	59.19
<b>Total Amount Due</b>	<b>\$78.97</b>

Late Payment Charge of \$0.79 applies after due date.

The unpaid balance is past due. If the balance has already been paid, please disregard. Thank you.

Please return this portion with payment

OPPD is offering a limited number of tree grants to nonprofit groups. Learn more in Outlets or by visiting oppd.com/TreePromotion.

Statement Date: December 7, 2011

Account Number	Due Date	Total Amount Due
1436000031	Dec 27, 2011	\$78.97

Late Payment Charge of \$0.79 applies after due date.

Amount Paid

Energy Assistance Fund \$1  \$2  \$5  Other \$

A current phone number on our record simplifies outage reporting. Your service address is identified by the phone number: (402) 397-6965

Check Here to indicate name, address or phone changes on back of this statement



SID 192  
11605 ARBOR ST STE 104  
OMAHA NE 68144-2982

PO BOX 3995  
OMAHA NE 68103-0995



01143600003150000000789700000007976201112271



PAPILLION SANITATION  
 10810 SOUTH 144TH ST  
 OMAHA, NE 68138-3848  
 DISTRICT NO - 3050

ACCOUNT NO. 3050-30014918-001  
 INVOICE NO. 2337708  
 STATEMENT DATE 01/01/12  
 DUE DATE 01/20/12  
 BILLING PERIOD 12/01/11 - 12/31/11

TIBURON HOMES SID #192  
 C/O RONALD W HUNTER  
 11605 ARBOR ST SUITE 104  
 OMAHA NE 68144-2982

FOR ASSISTANCE  
 Customer Service (402) 346-7800  
 Or Toll Free (800) 494-5441

INVOICE STATEMENT

Date	Description	Amount
	Previous Balance	\$ 3,616.20
12/08/11	Payment Thank You! 2300	\$ 1,205.40
12/08/11	Payment Thank You! 2300	\$ 1,205.40
	<b>Total Payments And Credits</b>	<b>\$ 2,410.80</b>
	<b>Service Location</b>	
	<b>Acct #30014918-001</b>	
12/31/11	Residential Svc 1 Cart 12/01/11-12/31/11	\$ 1,205.40
	<b>Current Charges And Fees</b>	<b>\$ 1,205.40</b>
	<b>Total Due</b>	<b>\$ 2,410.80</b>



Payment for previous balance is now due. Please pay promptly to avoid service interruption.

Please visit our website at [www.Papillion-Sanitation.com](http://www.Papillion-Sanitation.com) to view your 2012 Recycling Calendar.

Happy Holidays!

6

Please remit to the address below and return your remit stub with your payment or look on the reverse side to learn about on-line bill pay.



PAPILLION SANITATION  
 10810 SOUTH 144TH ST  
 OMAHA NE 68138-3848

ACCOUNT NO. 3050-30014918-001  
 INVOICE NO. 2337708  
 STATEMENT DATE 01/01/12  
 DUE DATE 01/20/12  
 PAY THIS AMOUNT 2,410.80

AV 01 019253 10644B 52 C\*\*5DGT



TIBURON HOMES SID #192  
 C/O RONALD W HUNTER  
 11605 ARBOR ST SUITE 104  
 OMAHA NE 68144-2982

WRITE IN AMOUNT PAID \$

TO CHANGE ADDRESS  
 Check here and complete the information on the reverse side.

MAIL PAYMENT TO:  
 PAPILLION SANITATION  
 A WASTE CONNECTIONS COMPANY  
 PO BOX 660177  
 DALLAS TX 75266-0177



3050 000000030014918-0015 000024108002337708 5

Return address (NOT PAYMENT ADDRESS):  
**Great Plains One-Call Service, Inc.**  
 4141 N 156 St  
 Omaha, NE 68116



Statewide  
**1-800-331-5666**  
 Metro Omaha  
**344-3565**

www.ne-diggers.com Nationwide Dial 811

**BILL TO:**

**SID 192 SARPY COUNTY**  
  
**KRISTI BLAND/RON HUNTER**  
**11605 ARBOR ST**  
**SUITE 104**  
**OMAHA NE 68136**

**INVOICE DATE:** 1/1/2012  
**FOR MONTH BEGINNING:** 12/1/2011  
**INVOICE#** 1211SD192  
**PO#:**

(Fold line)

<i>SID192SC</i>	Ticket Type	Quantity	Amount	Total
	Locate Request	4	\$1.72	\$6.88
	<b>Terminal Total</b>	4		\$6.88

**Member Billing Subtotal:** 4 \$6.88  
**Nebraska One Call Board Surcharge (.04 per ticket):** \$0.16  
**Total Current Invoice Amount:** \$7.04  
**Previous Balance:** \$87.07  
**TOTAL BALANCE DUE:** \$94.11

(Amounts in ( ) are credit amounts)

\*\*\*\*\* New Remittance Address \*\*\*\*\*

**\*\*IMPORTANT\*\* SEND PAYMENTS TO: PO Box 713596, Cincinnati, OH 45271-3596 \*\*IMPORTANT\*\***

<b>Terms: Net 30 days</b>	<b>Over 30 Day</b>	<b>Over 60 Day</b>	<b>Over 90 Day</b>	<b>Over 120 Day</b>
	\$21.12	\$39.55	\$26.40	\$0.00

Any Total Balance Due less than \$25.00 may be paid quarterly. Quarter ends last day of March, June, September, and December.

For billing questions please contact: JILL GEYER Email: jill.geyer@cusinc.com Phone: 402-738-2170

**Make checks payable to: Great Plains One Call**

**\*\*IMPORTANT\*\* SEND PAYMENTS TO: PO Box 713596, Cincinnati, OH 45271-3596 \*\*IMPORTANT\*\***

**From:** SID 192 SARPY COUNTY

**Invoice Number**

**Invoice:** 1211SD192

**Current Invoice:**

**\$7.04**

**Amount Enclosed**

**Code:** SD192

**Total Amount due:**

**\$94.11**

(Amounts in ( ) are credit amounts)

Please return this portion of the bill with your remittance to the address indicated in this box.. Thank You.



Thompson, Dreessen & Dörner, Inc.  
 Consulting Engineers & Land Surveyors  
 10836 Old Mill Road  
 Omaha, NE 68154  
 Office: 402.330.8860 Fax: 402-330-5866  
 www.td2co.com

# INVOICE

SID #192 (TIBURON SOUTH) SCN  
 MR. RON HUNTER  
 11605 ARBOR STREET, SUITE 104  
 OMAHA, NE 68144

Invoice number 93046  
 Date 12/21/2011

Project 1591-900 SID #192 (TIBURON SOUTH)  
 ONE CALL MEMBER AGREEMENT

Professional Services from November 1, 2011 through November 30, 2011

Description	Current Billed
12 - One Call Responses for the Month of November, 2011	300.00
Total	300.00

Invoice total 300.00

### Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
92501	10/31/2011	375.00		375.00			
92779	11/30/2011	550.00	550.00				
93046	12/21/2011	300.00	300.00				
	Total	1,225.00	850.00	375.00	0.00	0.00	0.00

*Terms Net 30 Days. A Finance Charge of 1 1/2% Per Month (18% per Annum) Will Be Charged on Past Due Accounts. Also Liable for all Legal and Collection Fees.*





**From:** digrequest@dhon.org**To:** timijo3@gmail.com**Date:** 11/01/2011 11:49 AM**Subject:** Message from Diggers Hotline of Nebraska (DHON) 11/1/11 Seq 3, Ticket 2891716-00, begin 11/03/11

Ticket No: 2891716 UPDATE  
 Send To: SID192SC Seq No: 3 Map Ref:  
 Update Of: 2884799  
 Transmit Date: 11/01/11 Time: 11:49 am Op: BRIAN83  
 Original Call Date: 11/01/11 Time: 11:46 am Op: BRIAN83  
 Work to Begin Date: 11/03/11 Time: 12:00 pm

State: NE County: SARPY Place: GRETNA  
 Address: Street: S 174TH ST  
 Nearest Intersecting Street: CO RT 370

Twp: 14N Rng: 11E Sect-Qtr: 28-SE-SW, 29-SE, 32-NE, 33-NE-NW  
 Twp: Rng: Sect-Qtr:  
 Legal Given: Y

Type of Work: UNDERGROUND TRENCHING AUGERING  
 Location of Work: LOCATE A RADIUS OF 200' OF THE INTERSECTION. ALSO  
 LOCATE

: ON STARTING ON THE SE CORNER OF THE INTERSECTION TO THE SOUTH FOR  
 150'

: AND TO THE WEST UNTIL 180TH ST. FLAG AND PAINT

: \*\*\*\*\*EXTENDED WORK\*\*\*\*\*

: \*\*\*\*\*EXTENDED WORK\*\*\*\*\*

: \*\*\*\*\*EXTENDED WORK\*\*\*\*\*

Remarks: FAX ALL CLEARS TO: (402)331-7428  
 : EMAIL ALL CLEARS TO: [BRIANSADLER@SADLERINC.COM](mailto:BRIANSADLER@SADLERINC.COM)  
 : INSTALLATION OF STREET LIGHTING AND TRAFFIC SIGNALS

Company : SADLER ELECTRIC INC  
 Contact Name: BRIAN SADLER Phone: (402)331-3217  
 Alt. Contact: CEL CALL FIRST 402-650-4788 Phone: (402)670-2301

Work Being Done For: NDOR  
 Depth of Excavation: 12' Corner Lot: Y Front: Y Rear:  
 Y  
 Involves Tunneling or Horizontal Boring : Y Explosives: N  
 ATTNEBR1 BHE1B COXCATV LEVEL3 MUD06 NNG01P  
 OPPDGPR2  
 QLNNE1D SID192SC

**From:** digrequest@dhon.org**To:** timijo3@gmail.com**Date:** 11/01/2011 01:27 PM**Subject:** Message from Diggers Hotline of Nebraska (DHON) 11/1/11 Seq 4, Ticket 2891838-00, begin 11/03/11

Ticket No: 2891838 NORMAL NOTICE

Send To: SID192SC Seq No: 4 Map Ref:

Transmit Date: 11/01/11 Time: 1:27 pm Op: BJP

Original Call Date: 11/01/11 Time: 1:22 pm Op: BJP

Work to Begin Date: 11/03/11 Time: 1:30 pm

State: NE County: SARPY Place: GRETNA

Address: 16889 Street: OAKMONT DR

Twp: 14N Rng: 11E Sect-Qtr: 28-SE

Twp: Rng: Sect-Qtr:

Legal Given: N

Type of Work: DIRECTIONAL BORE

Location of Work: LOCATE FROM THE EAST SIDE OF THE APT TO THE NORTH SIDE OF

: THE APT LOCATING BOTH SIDES---PATH MARKED WITH WHITE LINE

Remarks: EMAIL ALL CLEARS TO: [RICK.CND@HOTMAIL.COM](mailto:RICK.CND@HOTMAIL.COM)

Company : CND INC.

Contact Name: RICK GREEN

Phone: (402)504-8066

Alt. Contact: NONE

Work Being Done For: COX

Depth of Excavation: 5FT

Corner Lot: N

Front: Y Rear:

N

Involves Tunneling or Horizontal Boring : Y Explosives: N

ATTNEBR1 BHE1B COXCATV LEVEL3 MUD06 OPPDGPR2

QLNNE1D

SID192SC

















\*\*\*\*\* I N V O I C E \*\*\*\*\*

Providence Group, Inc.  
 8505 Makaha Court  
 Papillion, NE 68046-5616

Invoice No. 100273      01-03-12  
 Customer No. TIBSO

SID 192 TIBURON SOUTH  
 c/o RON HUNTER  
 11605 ARBOR STREET, SUITE 104  
 OMAHA, NE 68144

Terms: 18% APR interest rate applies to unpaid balances after 31 days, 02-03-12

Quant	Item No.	Item Description	Unit Price	Extension
1		WELL 3: DANFOSS FC202 VFD DRIVE CUSTOM CONFIGUED	7000.00	\$7000.00
1		WATTS HYDRANT RELIEF VALVE CUSTOM CONFIGURED WELL3	1444.25	1444.25
			Subtotal	\$8,444.25
			*Sales Tax: NOT APPLICABLE	.00
			<del>TOTAL AMOUNT DUE</del>	<del>\$8,444.25</del>

>>> Please submit your payment with the top part of this invoice <<<      =====

SID192 TIBURON SOUTH COMMUNITY WELL WATER PERIODIC REPORT  
for the period: 12,2011  
Generated: 12/31/2011

	THIS PERIOD	LAST PERIOD
WELL#3 (FAIRWAY) KGALS USAGE.....	0	0
WELL#3 (FAIRWAY) GENERATOR HRS...	.7	.9
WELL#3 DRAWDOWN FEET.....	0	0
HYDRANT A8 KGALLON OVERFLOW .....	0	0
E+W SID158 BULK METER KGAL USAGE ...	1051	1191
WELL#3 NET KGALLONS .....	0	
SID192 GRACE WATER @ 113 meters....	0	

**RONALD W. HUNTER**

Attorney at Law

11605 Arbor Street, Suite 104

Omaha, NE 68144

e-mail: [rwhre@hunterlaw.omhcoxmail.com](mailto:rwhre@hunterlaw.omhcoxmail.com)

Telephone: (402) 397-6965

Fax: (402) 397-0607

January 10, 2012

Sanitary and Improvement District No. 192  
c/o 11605 Arbor Street, Suite 104  
Omaha, NE 68144

Re: Sanitary and Improvement District No. 192

=====

For legal services performed re: general services from 12-14-11  
through 01-10-12.

(See Attached Schedule of Services)

17.90 hours x \$150.00 per hour = \$2,685.00

TOTAL AMOUNT DUE \$2,685.00

**SCHEDULE OF SERVICES**  
**FOR**  
**SID 192**

12/14/11	Prepared for and attended Board of Trustees meeting.	<b>2.10</b>
12/18/11	Preparation of minutes, supporting documents and warrants of last meeting. Spread warrants.	<b>2.80</b>
12/22/11	Final review of minutes, supporting documents and warrants of last meeting. Made copies of minutes and mailed to Chairman and accountants.	<b>1.60</b>
12/23/11	Filed End of Year Statement at the Sarpy County Register of Deeds Office.	<b>0.30</b>
01/03/12	Prepared notice of next meeting to Sarpy County, Papillion Times, Trustees and others.	<b>0.80</b>
01/04/12	Review of letter from Dean Jaeger regarding manhole issues on 173 <sup>rd</sup> Street. Prepared a lengthy letter to Rod Pearson regarding sewer line issues.	<b>1.90</b>
01/05/12	Prepared letter to Papillion Sanitation to extend current waste collection contract. Prepared a letter to Sarpy County regarding payment of Utilities Service Group bill for cleaning out manholes with debris from Sarpy County's 168 <sup>th</sup> Street project.	<b>1.30</b>
01/06/12	Call from Papillion Sanitation agreeing to extend the waste collection contract with the same conditions and charges. Emailed Trustees.	<b>0.30</b>
01/09/12	Prepared revised New Neighbor Information Packet; SID 192 Tiburon South/Tiburon Estates Water/Wastewater Meter Billing Procedures And Fees; SID 192 Analysis Of Sewer Expense And Revenue; and Water/Wastewater Rules And Regulations For SID 192 Tiburon South/Tiburon Estates for the Trustees to review at next meeting of the Board of Trustees.	<b>3.60</b>
01/10/12	Conducted research for policies on geothermal wells. Prepared financial statements as of January 10, 2012. Prepared Agenda for next meeting of the Board of Trustees.	<b>3.20</b>
Total		<b><u>17.90</u></b>



PO BOX 6001  
RAPID CITY SD 57709-6001

24 hour Customer Service call 1-888-890-5554  
24 hour Emergency Service call 1-800-694-8989

**Helpful Information**

Black Hills Cares helps eligible people meet energy needs through your voluntary tax-deductible donations. To give, please mark your payment stub (below) with the amount you wish to be billed monthly. Black Hills Energy matches customer contributions. Call 1-888-890-5554 to stop giving.

We are currently holding a deposit of \$88.00

If you smell natural gas, leave the premises immediately and call Black Hills Energy at 1-800-694-8989.

If you have a previous balance, that amount is due immediately; the remaining balance is due on the due date.

Customer Charge covers part of the fixed costs of delivering your energy, regardless of usage.

Supply Cost - Your bill may include an adjustment or rate change due to the cost of purchasing energy from suppliers. The charge may appear as PGA, GCR, ECA or FAC dependent upon the state you reside in.

Questions or comments about your bill? Visit [www.blackhillsenergy.com](http://www.blackhillsenergy.com), call us at 1-888-890-5554 or write to P.O. Box 6006, Rapid City, SD 57709. Please send payments to the address on front of the payment stub.

Save time and money with CheckLINE, a free service that pays your bill automatically from a selected bank account.

Need to start or stop your Black Hills Energy utility service? Help yourself! It's fast and easy at [www.blackhillsenergy.com](http://www.blackhillsenergy.com).

**DISTRICT 192**

Account Number: 3497 3578 91  
Amount Now Due: \$146.63  
Billing Date: 12/28/11  
Please Pay By: 01/17/12

Previous Account Balance		\$83.80
Payments Received		28.27 CR
Prev Utility Due	\$55.53	
Prev Other Due	0.00	
Previous Balance Due		55.53
Fees/Adjustments		3.79 CR
Current Charges		
Gas	\$94.89	
<b>Total This Bill</b>		<b>94.89</b>
<b>New Account Balance</b>		<b>\$146.63</b>

Payment Due Jan 17 \$146.63  
Pay \$148.10 after Jan 17  
Make checks payable to: Black Hills Energy

See back for billing details.

Detach and mail this portion with your payment. Bring entire bill if paying in person.

Account Number 3497 3578 91

Payment Due Jan 17 \$146.63  
Amount due after Jan 17 \$148.10

Please write this account number on your check  
Make checks payable to Black Hills Energy. Allow 5 to 7 days for delivery and processing when sending payment by mail.

I want to support Black Hills Cares with a monthly gift of:

\$ \_\_\_\_\_ Other  \$5  \$10  \$20

Please enter amount enclosed

See back of bill for CheckLINE sign up or address change.

BLACK HILLS ENERGY  
PO BOX 6001  
RAPID CITY SD 57709-6001



DISTRICT 192  
C/O RONALD W. HUNTER  
11605 ARBOR ST STE 104  
OMAHA NE 68144-2982



3497357891000001481000000146630305



\*\*\*\*\* I N V O I C E \*\*\*\*\*

Providence Group, Inc.  
 8505 Makaha Court  
 Papillion, NE 68046-5616

Invoice No. 100268 01-03-12  
 Customer No. SID192

SID 192 TIBURON SOUTH  
 c/o RON HUNTER  
 11605 ARBOR STREET, SUITE 104  
 OMAHA, NE 68144

Terms: 18% APR interest rate applies to unpaid balances after 31 days, 02-03-12

Quant	Item No.	Item Description	Unit Price	Extension
114		LASTMONTH - WATER METER BILL PROCESSING	6.51	\$742.14
		-----> Note: WATER METER BILLING ONLY.		
			Subtotal	\$742.14
			*Sales Tax: NOT APPLICABLE	.00
			TOTAL AMOUNT DUE	\$742.14
>>> Please submit your payment with the top part of this invoice <<< =====				

\*\*\*\*\* I N V O I C E \*\*\*\*\*

FIELD R & D  
 8505 Makaha Circle  
 Papillion, NE 68046-5616

Invoice No. 100272                      01-03-12  
 Customer No. TIBSO

SID 192 TIBURON SOUTH  
 c/o RON HUNTER  
 11605 ARBOR STREET, SUITE 104  
 OMAHA, NE 68144

Terms: 18% APR interest rate applies to unpaid balances after 31 days, 02-03-12

Quant	Item No.	Item Description	Unit Price	Extension
14.5	HRS	EXTRAORDINARY SERVICE HOURS	52.00	\$754.00
4		MICROBIAL MANHOLE DOUSING & INSPECT 173RD MANHOLE	88.00	352.00
1		VERIZON DIAL OUT TELEALARMS: WELLHOUSE #3	27.00	27.00
1		PIII PRESSURE/FLOW MCT-10 RECORDER CPU	83.00	83.00
1		MANHOLE FIRE HOSE FLUSHING	300.00	300.00
1		MANHOLE #1 (PEARSON) FLUSHING	200.00	200.00

-----> Note: SIGNIFICANT EVENTS: WELL 3 GENERATOR OIL LEAK; OVER-RUN AND  
 FUEL DELIVERY SYSTEM PROBLEMS...SOME REPAIR STILL PENDING.  
 FLUSH FIRE HYDRANTS THROUGHOUT. SUBSTANTIAL MANHOLE  
 PLUGGING AND FLUSHING ALONG 173RD STREET.

Subtotal                                      \$1,716.00  
 \*Sales Tax: NOT APPLICABLE                      .00  
 TOTAL AMOUNT DUE                                      \$1,716.00

>>> Please submit your payment with the top part of this invoice <<<                      =====

Elden Hobza  
12577 Orchard Ave  
Omaha, NE 68137  
Phone: 402-895-3546  
Cell 402-212-6041

Invoice #: 111177  
Date: 12/13/11

To: SID # 192 - Tiburon South  
C/O Ron W. Hunter  
Suite 104  
11605 Arbor  
Omaha, Nebraska 68144

SID # 192 - Tiburon South

Lift Station #1 Maintenance - OCT/NOV/DEC 2011 -@ \$160/mo	\$ 480.00
Lift Station #2 Maintenance - OCT/NOV/DEC 2011 -@ \$160/mo	\$ 480.00

Invoice# 111177 Total: \$ 960.00

**LAUGHLIN, PETERSON & LANG**

ATTORNEYS AT LAW  
11718 NICHOLAS STREET, SUITE 101  
OMAHA, NEBRASKA 68154  
(402) 330-1900  
FAX (402) 330-0936

December 30, 2011

Ronald W. Hunter  
Attorney at Law  
11605 Arbor Street, Suite 104  
Omaha, NE 68144

Re: SID 176 and SID 192 - Sarpy County, Nebraska

Dear Ron:

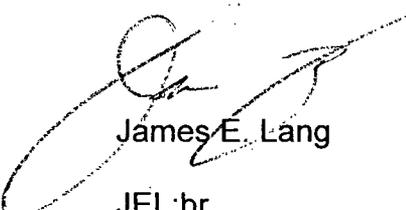
Enclosed please find a billing statement relative to SID 192's portion of the operational costs of the sanitary sewer lift station from July 1, 2010 through June 30, 2011 which totals \$3,470.63, or 67.641% of the bill and which a separate invoice is enclosed.

Please send payment payable to SID 176 to the undersigned at the above address.

If you have any questions, please let me know.

Sincerely,

For the Firm



James E. Lang

JEL:br  
Enclosure

c: Daniel Sedlacek, Chairman  
Larry Brown, Clerk  
Diane Nelsen

# Invoice

SID 158

11605 Arbor Street  
Suite 104  
Omaha, NE 68144

Date	Invoice #
1/5/2012	10042034

<b>Bill To</b>
SID 192 11605 Arbor Street, Suite 104 Omaha, NE 68144

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
2,635	October, 2011	2.85	7,509.75
1,191	November, 2011	2.85	3,394.35
1,051	December, 2011	2.85	2,995.35
<b>Total</b>			<b>\$13,899.45</b>



# Nebraska and Local Sales and Use Tax Return

FORM  
10

- If applicable, complete Schedule I on reverse side.
- See optional Nebraska Net Taxable Sales and Use Tax Worksheets.

Tax Category: 1 | Nebraska ID Number: 10241663 | Rpt. Code: 1 | Tax Period: OCT-DEC 2011-12  
 Due Date: JAN 20 2012

PLEASE DO NOT WRITE IN THIS SPACE

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

26717

SID NO 192 SARPY COUNTY NE  
 11605 ARBOR ST STE 104  
 OMAHA NE 68144

SID NO 192 SARPY COUNTY NE  
 11605 ARBOR ST STE 104  
 OMAHA NE 68144

• Name, address, or ownership changes? See instructions.

Check this box if your business has permanently closed, has been sold to someone else, or your permit is no longer needed. New owners must apply for their own sales tax permit.

1	Gross sales and services (see instructions) .....	1	20979	00
2	Net taxable sales (see instructions) .....	2	20979	00
3	Nebraska sales tax (line 2 multiplied by .055) .....	3	1153	45
4	Nebraska use tax (see instructions) .....	4	0	00
5	Local use tax from line 1, Nebraska Schedule I .....	5	0	00
6	Local sales tax from line 2, Nebraska Schedule I .....	6	0	00
7	Total Nebraska and local sales tax (line 3 plus line 6) .....	7	1153	45
8	Sales tax collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00) .....	8	28	84
9	Sales tax due (line 7 minus line 8) .....	9	1124	61
10	Total Nebraska and local use tax (line 4 plus line 5) .....	10	0	00
11	Total Nebraska and local sales and use tax due (line 9 plus line 10) .....	11	1124	61
12	Previous balance with applicable interest at 5 % per year and payments received through 01-03-2012 ADD	12	89	51

BALANCE	TAX	PENALTY	INTEREST
PRIOR PERIODS			
CURRENT PERIOD		85.19	4.32

THE CURRENT BALANCE SHOWN IS THE RESULT OF THE DELINQUENT FILING OF YOUR PREVIOUS RETURN.

Check this box if your payment is being made electronically.

13 BALANCE DUE (line 11 plus or minus line 12). Pay in full with return ..... 13 1214 12

Under penalties of law, I declare that, as a taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign  
here

Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_ Daytime Phone \_\_\_\_\_ Date \_\_\_\_\_ E-Mail Address \_\_\_\_\_

paid  
preparer's  
use only

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's Social Security Number or PTIN \_\_\_\_\_

Print Firm's Name (or yours if self-employed), Address and Zip Code \_\_\_\_\_ EIN \_\_\_\_\_ Daytime Phone \_\_\_\_\_

For returns due after November 1, 2011, the Nebraska Legislature has changed the due date for sales and use tax from the 25th to the 20th of the month.

For tax assistance, call 800-742-7474 (Nebraska and Iowa) or 402-471-5729.

**THIS RETURN IS DUE ON OR BEFORE THE 20th DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.**

Paper filers mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98923, LINCOLN, NE 68509-8923.